

# Year-End Training

For FI\$Cal 2018 Release Departments



Presented by Department of Finance  
May 2019

# Course Objective

- Upon completion of the course, trainees will understand what is required to plan and complete accrual entries for year-end



# Agenda

- Overview of Year-End in FI\$Cal
- Monthly Reports and Reconciliations (before YE)
- Timeline of YE Activities and Support
- Period 12 Reminders
- Year-End Accrual Entries
- Period 998 Allocation Process
- Year-End PFA Reclassification
- Period 998 Reconciliations and Reports

# Overview of Year-End in FI\$Cal

# Overview of Year-End in FI\$Cal

## Period 12

- Monthly Activities
  - Purchase Orders
  - Vouchers
  - Account Receivables/Deposits
  - Labor/Allocations
- Month End Reconciliations

## Period 998 (Adjustment Period)

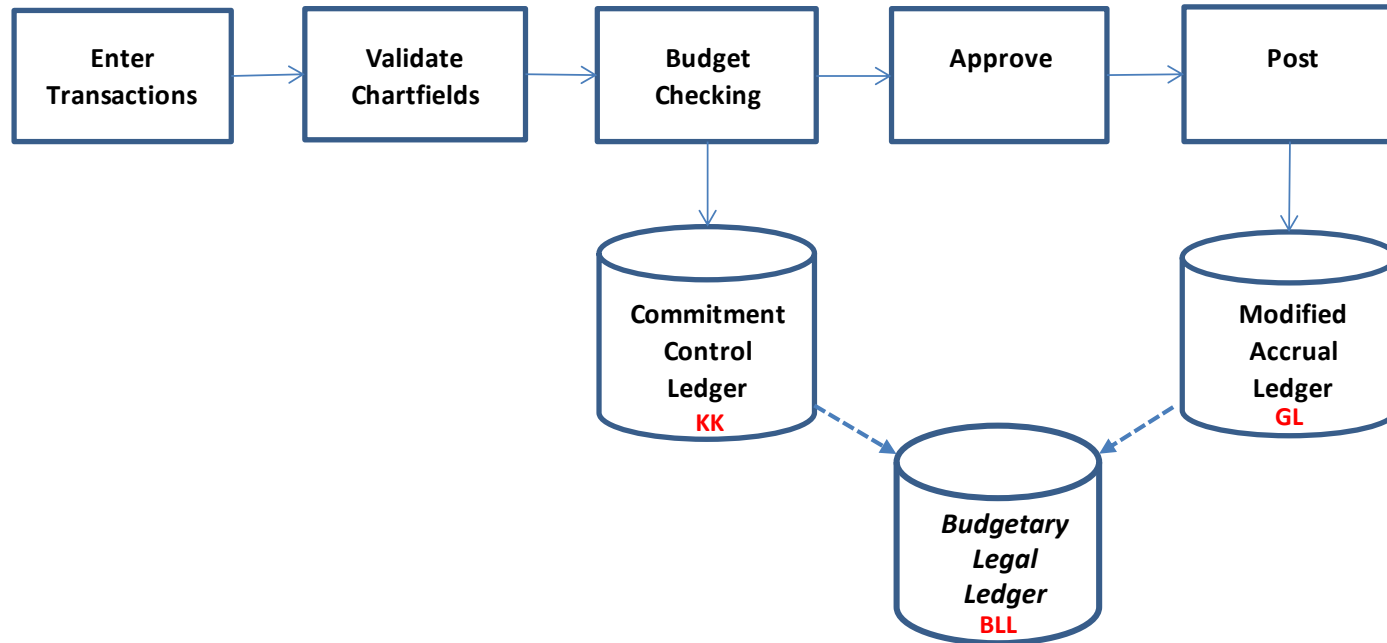
- Year-End Accrual Entries
- Adjustments or Corrections
- Allocations
- Final Month End Reconciliations

## Budgetary Legal Ledger (BLL)

- Year-end financial reports to State Controller's Office

# Overview of Year-End in FI\$Cal

## Transaction Flow in FI\$Cal



- Commitment Control Ledgers (KK) –
  - Encumbrances (Purchase Orders), Expenditures, Reimbursements, Revenues
- Modified Accrual Ledger (GL) –
  - Expenditures, Reimbursements, Revenues
- Budgetary Legal Ledger (BLL) –
  - Expenditures, Reimbursements, Revenues, Encumbrances

# General Ledger (GL) – Ledgers

## Modified Accrual Ledger (MODACCRL) –

- Displays cash basis transactions
- Modified accrual (SCO approved & not paid/recognized by SCO) transactions
  - AP and AR module transactions
- Year-End Adjusting Entries (998)

Note: First departments request, and then FI\$Cal Service Center (FSC) creates BLL at Year-End

## Budgetary Legal Ledger (BLL) –

- Displays cash basis transactions
- Modified accrual (not paid/recognized by SCO) transactions
  - AP and AR module transactions
- Year-End Adjusting Entries
- Encumbrance transactions (from KK)

# Example: Year-End Workplan

#	Activity	Due Date	Responsibility	Date Completed	Comments
71.	Year-Adjusting entries (period 998) A-3 Abatement Accruals and Reimbursement A-5 Accrual Interest Earnings on Investments A-7 Abatements for Surveyed Equipment A-9 Revenue Accruals	7/16	Accounting Office		For YE adjusting entries; refer to Finance eLearning <a href="http://www.dof.ca.gov/Accounting/Consulting_and_Training/FISCAL_Training/documents/YE_TrainingSession1_June2018.pdf">http://www.dof.ca.gov/Accounting/Consulting_and_Training/FISCAL_Training/documents/YE_TrainingSession1_June2018.pdf</a>
72.	Record A-1 Entry: Unremitted and Undeposited Receipts	7/16	AR Unit		Refer to Finance eLearning
73.	A-8 entry - Accrual of Expenditures	7/17	AP Unit		Any Goods or Services received before or on June 30th and have not been paid
74.	Record A-2 Entry: Adjust Revolving Fund Cash Account	7/17	ORF Unit		
75.	Record A-6 Entry: Record Interest Due From Other Funds	7/17	A.O.		To record SMIF fourth quarter interest
76.	Record A-10 Entry: Adj for Dishonored Checks, if needed	7/17	A.O.		
77.	Record A-12 Entry: Establish Reserve for Deferred AR for Abatements and Reimbursements, if needed	7/17	GL Unit		
78.	Year-end meetings	7/17	A.O.		

# Monthly Reconciliations and Reports



# Monthly Reconciliations

- **Reconciliation of:**
  - Appropriation Accounts (KK module)
  - General Ledger Accounts (GL module)
  
- **SAM Requirement, see Chapter 7900 Reconciliation and Reports**

# FI\$Cal Training

http://www.dof.ca.gov/Accounting/Consulting\_and\_Training/FISCal\_Training/

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DEPARTMENT OF FINANCE

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State Administrative Manual, Uniform Codes Manual, Manual of State Funds, Fund Reconciliation Guide, Accounts Receivable Toolkit and other policies and procedures

**Consulting and Training Services**  
Fiscal and accounting, training, advice, and consulting services for departments

**CALSTARS Resources**  
California State Accounting and Reporting System (CALSTARS) user procedures, support, and training for departments

**FI\$Cal Resources**  
Financial Information System for California (FI\$Cal) instructions, guidance, support, and training for departments using accounting modules

**Statewide Cost Allocation**  
Identification and allocation of statewide general administrative costs to other funds, reports, training, and federal resources

**Cash Management Improvement Act**  
Federal regulations and state policies for departments receiving federal funds

**Other Resources**  
Links to other departments or governmental agencies and other resources for state departments

Home Accounting Consulting and Training

**Consulting and Training Services**


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Finance provides accounting process and transaction training through a variety of presentations. The FI\$Cal training page provides Training Classes and elearning courses. For detailed content [click here.](#)

# FI\$Cal Training Webpage

[http://www.dof.ca.gov/Accounting/Consulting\\_and\\_Training/FISCal Training/](http://www.dof.ca.gov/Accounting/Consulting_and_Training/FISCal_Training/)

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The Department of Finance provides Training Classes and eLearning courses to assist state departments using the Financial Information System for California (FI\$Cal).

Please send your feedback, comments and questions regarding this web page and training to [fscuhotline@dof.ca.gov](mailto:fscuhotline@dof.ca.gov) (e-mail).

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### Training Classes

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- [Year-End Training – Session I \(June 2018\)](#) (.pdf)
- [Accounting Overview Training \(March 2018\)](#) (.pdf)
  - [Overview Training Handouts \(March 2018\)](#) (.pdf)
- [Month End Training \(October 2018\)](#) (.pdf)
  - [Month End Training Handouts \(October 2018\)](#) (.pdf)
  - [SCO Agency Recon Template \(revised May 2018\)](#) (.xls)
  - [PFA Template \(revised May 2018\)](#) (.xls)
- [Plan of Financial Adjustment and SCO/Agency Reconciliation Training \(February 2016\)](#) (.pdf)
- [Plan of Financial Adjustment and SCO/Agency Reconciliation Training \(February 2016\)](#) (audio file)

### Upcoming Training

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Please check back in spring of 2019 for upcoming training.

### eLearning Courses

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We are currently reviewing and updating the eLearning Courses to reflect the Milestone 3 functionalities. We will post the updated courses as soon as they become available.

- [Click here for eLearning Revision Summary](#) (.pdf)

- [General Ledger \(GL\)](#)
- [Accounts Receivable \(AR\)](#)
- [Accounts Payable \(AP\)](#)
- [Cross Module Process \(XM\)](#)
- [Month-End \(ME\)](#)

# Queries

Favorites ▾ Main Menu ▾ > Reporting Tools ▾ > Query ▾ > Query Viewer

## Query Viewer

Enter any information you have and click Search. Leave fields blank for a list of all values.

\*Search By  begins with

Search

[Advanced Search](#)

## Search Results

\*Folder View

### Query

Personalize | Find | View All | | First 1-30 of 57 Last

Query Name	Description	Owner	Folder	Run to HTML	Run to Excel	Run to XML	Schedule	Definitional References	Add to Favorites
DFQ_ALO_01_KK_ACTIVITY	MEC Allocations	Public	DOF	<a href="#">HTML</a>	<a href="#">Excel</a>	<a href="#">XML</a>	<a href="#">Schedule</a>	<a href="#">Lookup References</a>	<a href="#">Favorite</a>
DFQ_AP_01_EXP_ACCRUAL	AP Expenditure Accrual	Public	DOF	<a href="#">HTML</a>	<a href="#">Excel</a>	<a href="#">XML</a>	<a href="#">Schedule</a>	<a href="#">Lookup References</a>	<a href="#">Favorite</a>
DFQ_AP_02_VOUCHERS_LISTING	List of AP Voucher w/ Pmt Info	Public	DOF	<a href="#">HTML</a>	<a href="#">Excel</a>	<a href="#">XML</a>	<a href="#">Schedule</a>	<a href="#">Lookup References</a>	<a href="#">Favorite</a>
DFQ_AP_03_FEDERAL_ACTIVITY	Federal Vouchers for Draw	Public	DOF	<a href="#">HTML</a>	<a href="#">Excel</a>	<a href="#">XML</a>	<a href="#">Schedule</a>	<a href="#">Lookup References</a>	<a href="#">Favorite</a>
DFQ_AP_04_SUPPLIER_SEARCH	List of Suppliers	Public	DOF	<a href="#">HTML</a>	<a href="#">Excel</a>	<a href="#">XML</a>	<a href="#">Schedule</a>	<a href="#">Lookup References</a>	<a href="#">Favorite</a>
DFQ_AP_05_VOUCHER_BUILD_ERROR	Voucher Build Error	Public	DOF	<a href="#">HTML</a>	<a href="#">Excel</a>	<a href="#">XML</a>	<a href="#">Schedule</a>	<a href="#">Lookup References</a>	<a href="#">Favorite</a>
DFQ_AP_06_VOUCHER_ACCTG_TRANS	Voucher Accounting Transaction	Public	DOF	<a href="#">HTML</a>	<a href="#">Excel</a>	<a href="#">XML</a>	<a href="#">Schedule</a>	<a href="#">Lookup References</a>	<a href="#">Favorite</a>
DFQ_AP_07_SPEEDCHARTS	SpeedCharts - (AP & PO)	Public	DOF	<a href="#">HTML</a>	<a href="#">Excel</a>	<a href="#">XML</a>	<a href="#">Schedule</a>	<a href="#">Lookup References</a>	<a href="#">Favorite</a>
DFQ_AP_08_BOE_USE_TAX	Vouchers with Use Tax (BOE)	Public	DOF	<a href="#">HTML</a>	<a href="#">Excel</a>	<a href="#">XML</a>	<a href="#">Schedule</a>	<a href="#">Lookup References</a>	<a href="#">Favorite</a>

# Reconciliation of GL Accounts

## Run and Review Monthly GL Reports:

- Trial Balance \*
- Ledger Activity \*\*

\* FI\$Cal Processes > FI\$Cal Report > GL Reports > Trial Balance Reports

\*\* General Ledger > General Reports > Ledger Activity

# Reconciliation of GL Accounts (cont'd)

**Reconcile GL accounts to subsidiary reports and sub-module data:**

- General Cash
- Revolving Fund
- Accounts Receivable accounts
- Accounts Payable accounts
- Other Assets and Liabilities
- Assets

# Revolving Fund (RF)



# Revolving Fund Reconciliation in FI\$Cal

The FI\$Cal RF replenishment process does not use Claims Filed. When a check is issued it posts as a voucher and stays outstanding in the Expense Advance Account until the replenishment vouchers are approved.

The legacy GL 1110-General Cash (FI\$Cal Account 1101000-General Cash-CTS Account) is now used for posting receipts to Uncleared Collections or Advance Collections.

# RF Reconciliation per SAM section 7965

Department Name & Business Unit Number		
CTS/ORF or Office Revolving Fund Reconciliation		
As of Date		
	<u>Detail</u>	<u>Total</u>
<u>Cash:</u>		
Cash book balance (1101200)		7,500.00
General Cash –CTS Account (1101000)		150.00
Cash on Hand:		
Petty Cash or/and Cash Purchase Funds (1100000)	500.00	
Undeposited Receipts (1100000)	<u>50.00</u>	550.00
<u>Advances:</u>		
Expense (1301100)	950.00	
Travel (1301200)	600.00	
Salary (1301300)	<u>400.00</u>	1,950.00
Uncleared Collections (2090100)		<u>- 150.00</u>
Amount of revolving fund withdrawn from appropriation or authorized pursuant to statute		10,000.00

See MEC Training PowerPoint on Finance Website.

# Revolving Fund Reconciliation in FI\$Cal

Below accounts must be zero for year-end financial reports:

- **1109100**-Pending Cash Transfer - GL
- **1109200**-Pending Cash Transfer – AP
- **1109300**-Pending Cash Transfer – AR
- **1200900**-Refunds Clearing
- **1906100**-Suspended Entries – AP
- **2000000**-Accounts Payable
- **202xxxx**- Due To

# CTS Bank Account Trial Balance

Report ID:	ZGL061	FI\$Cal			Page No: 1
DEPARTMENT OF FINANCE Trial Balance					
Business Unit:	8860	As Of: 06/30/2019			
Ledger:	MODACCRL				
Fiscal Year:	2018				
Period From:	1	To Period:	12		
Fund:	XXX	General Checking/Rev Fund	XXX		
ACCOUNT	ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1100000	Cash on Hand	\$100.00	\$0.00	\$0.00	\$100.00
1101000	General Cash - CTS Accounts	\$90.00	\$24,320.61	\$24,320.61	\$90.00
1101200	Revolving Fund Cash	\$188,880.46	\$155,557.27	\$158,790.49	\$185,647.24
1109200	Pending Cash Transfers - AP	\$0.00	\$184,785.91	\$184,785.91	\$0.00
1109300	Pending Cash Transfers - AR	\$0.00	\$53,301.05	\$53,301.05	\$0.00
1200900	Refunds Clearing	\$0.00	\$12,438.09	\$12,438.09	\$0.00
1200910	NSF Receipts Clearing	\$0.00	\$20.61	\$20.61	\$0.00
1240000	Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
1301100	Expense Advances	\$7,462.00	\$123,577.41	\$118,946.41	\$12,093.00
1301200	Travel Advances	\$1,000.00	\$13,390.00	\$14,015.00	\$375.00
1301300	Salary Advances	\$3,057.54	\$15,269.57	\$16,542.35	\$1,784.76
2000000	Accounts Payable	(\$500.00)	\$105,990.09	\$105,490.09	\$0.00
2010000	Due to Other Funds - Current	(\$200,000.00)	\$0.00	\$0.00	(\$200,000.00)
2021000	Due to Local Governments	\$0.00	\$171,453.00	\$171,453.00	\$0.00
2024000	Due to Other Govt Entities	\$0.00	\$6,699.00	\$6,699.00	\$0.00
2090100	Uncleared Collections-CTS Fund	(\$90.00)	\$12,150.00	\$12,150.00	(\$90.00)
Total Fund:	XXX		\$0.00	\$878,952.61	\$878,952.61

# GL/KK Mismatch

- Department of Finance Queries- See MEC Training Handout on Finance Website.

DFQ_KK_06_GL_EXP_MISMATCH_FUND	GL/KK Expend Mismatch by Fund	Public	DOF
DFQ_KK_07_GL_EXP_MISMATCH_ACCT	GL/KK Exp Mismatch by Account	Public	DOF
DFQ_KK_08_GL_EXP_MISMATCH_DTL	GL/KK Exp Mismatch by Transactn	Public	DOF
DFQ_KK_09_GL_REV_MISMATCH_FUND	GL/KK Revenue Mismatch by Fund	Public	DOF
DFQ_KK_10_GL_REV_MISMATCH_ACCT	GL/KK Rev Mismatch by Account	Public	DOF
DFQ_KK_11_GL_REV_MISMATCH_DTL	GL/KK Rev Mismatch by Transactn	Public	DOF

- Job Aid FI\$CAL.425 – GL-KK Mismatch Identification & Resolution 1.0

# Pending Cash Accounts

- Pending Cash account balance should be \$0
- Use **GL Activity Report** to research
- Contact FSC to clear Pending Cash accounts

# Review Preliminary Year-End Reports

- Final Budget Report, Report 6
- Statement of Revenue, Report 4
- Statement of Changes in Capital Assets, Report 18
- Due To/ Due From Report

## Combo Edit requirements:

- BU Affiliate- 1509400, 2011000, 2012000, 2062000, 6210000, 6230000, 6240000, 6511000, 6521000
- Fund Affiliate- 1225900, 1309200, 1509000, 2010000, 2012000, 2062000, 2500000, 2500210, 2500220, 4610120, 6210000, 6230000, 6240000, 6511000, 6521000, 6540000



# Review GL Account Balances

- Review Current Year GL Account Balance for:
  - Abnormal account balance
  - Incorrect posting
  - Use of incorrect account/fund
- Review Accrual Adjustment Ledger for correct asset balances (Report 18)
- Review Prior Year GL Account Balance

# **Timeline of Year-End Activities and Year-End Support**

# Year-End Activities

- Job Aid FI\$Cal.258 Running the Year-End Close Process
- Close Submodules, Reconcile and Close Period 12
- Open Period 998, post accruals, run allocations, and process PFA reclass
- Reconcile and Close Period 998
- Open Budgetary Legal Ledger (BLL) and process encumbrance reclass
- Close and Reconcile BLL
- Prepare year-end reports

# SAMPLE

## Timeline of Year-End Activities

FI\$Cal.258 Running the Year End Close Process Job Aid Fiscal Year 2017-2018 (Period 12 & 998)										
Revision History:			Date	Version	Update Description					
			5-17-18	6.0	Updated for Fiscal Year 2017-2018					
			7-26-17	5.0	Clarified period 998 requirements about allocations & removed requirement to turn off ORF combo edit for A2 entry					
			6-29-17	4.0	Extensive update to focus on department tasks and annual revision of dates to account for the new fiscal year					
Series	Task	Subtask	Detail	Responsible Party	Activity	Begin	End	Complete	FI\$Cal Object	Job Aid
1					<i>Subsystem Closing</i>					
	1.1			Depts	Fill out Budget Structure task if modification for FY2018 is required	5/1	5/30	<input type="checkbox"/>	N/A	N/A
	1.2			Depts	Update SpeedCharts, Task IDs and SpeedTypes (Agency Maintained) due to expiring ChartFields or budget combinations.	6/1	6/12	<input type="checkbox"/>	N/A	N/A
	1.3			Depts	Update Agency controlled KK Trees with an effective date of 07/01/2018	6/15	6/19	<input type="checkbox"/>	N/A	N/A
	1.4			Depts	Establish Department Operating Budget (optional)	6/22	7/10	<input type="checkbox"/>	N/A	N/A
	1.5			Depts	Close encumbrances for reverting years	6/25	6/29	<input type="checkbox"/>		
	1.6			FSC (SCO)	Open Modified Accrual ledgers for new FY following GL schedule	6/29	6/29	<input type="checkbox"/>	Open Period Mass Update	N/A
	1.7			FSC (SCO)	Open Cash and Full Accrual ledgers for new FY, close for past FY	6/29	6/29	<input type="checkbox"/>		N/A
	1.8				<i>Review period 12 transactions</i>					
	1.8.1				<i>Run Outstanding Transaction Queries</i>					
			1.8.1.1	Depts	Query of outstanding Vouchers which need to be posted to the closing GL accounting period (ZZ_OUTSTANDING_VOUCHER)	7/2	7/9	<input type="checkbox"/>	PSQUERY	FI\$Cal.185
			1.8.1.2	Depts	Query of outstanding Deposits which need to be posted to the closing GL accounting period (ZZ_OUTSTANDING_DEPOSIT)	7/2	7/9	<input type="checkbox"/>	PSQUERY	FI\$Cal.185
			1.8.1.3	Depts	Query of outstanding Bills which need to be posted to the closing GL accounting period (ZZ_OUTSTANDING_BILL)	7/2	7/9	<input type="checkbox"/>	PSQUERY	FI\$Cal.185
			1.8.1.4	Depts	Query of outstanding Journals which need to be posted to the closing GL accounting period (ZZ_OUTSTANDING_JOURNAL)	7/2	7/9	<input type="checkbox"/>	PSQUERY	FI\$Cal.185
			1.8.1.5	Depts	Ensure all Items are posted. Main menu > Accounts Receivables > Pending Items > Review items > Group Not Set to Post	7/2	7/9	<input type="checkbox"/>	Group Not Set to Post Inquiry	N/A
			1.8.1.6	Depts	Ensure all Payments are completed. Main menu > Accounts Receivables > Payments > Review Payments > Incomplete Payments	7/2	7/9	<input type="checkbox"/>	Incomplete Payments Inquiry	N/A
	1.9				<i>Review or Resolve Unprocessed Transactions</i>					
		1.9.1		Depts	Vouchers	7/2	7/9	<input type="checkbox"/>	Accounts Payable Module	FI\$Cal.095
		1.9.2		Depts	Deposits	7/2	7/9	<input type="checkbox"/>	Accounts Receivable Module	FI\$Cal.024
		1.9.3		Depts	GL Journals	7/2	7/9	<input type="checkbox"/>	General Ledger Module	FI\$Cal.187

Based on Year-End 2018 information – Job Aid FI\$Cal.258

# Cut-off Dates in FI\$Cal

## Voucher Cut-Off (AP Module)

- Payment by 6/28/19
  - Submit to SCO Audits for approval **by 6/14/19, 5 PM\***
- Payments after 6/28/19
  - Submit to SCO Audits for approval **after 5 pm from 6/14/19\* through 6/21/19, 5 pm\***
- 6/21/19, 5 pm through **6/28/19**
  - May create vouchers, but will result in differences between ledgers.

## AR deposits/payments and GL journals Cut-Off\*

\*For cut-off dates see FI\$Cal CMO email dated 05/03/19

# Year-End Support

- Department of Finance Analysts
- FI\$Cal Service Center for cases
  - Note MEC or YEC in the subject line
- FI\$Cal Month-End Close/Year-End Close Team

# Period 12 Reminders



# Period 12 Reminders

- Complete Transactions and Reconciliations
- Review Encumbrances
- Ensure Clearing Account has zero balance for all ENYs
- Liquidate Reverting Year Encumbrances
- Reclassify Reverting Year Accounts Receivables
- Review Trial Balance Report to identify abnormal GL account balances and resolve
- Ensure inactive Revenue Accounts have no activity on the Trial Balance- delivered (review CMO email, 10/15/18 “For Your Information-Inactive Statewide Revenue Accounts”)
- Review GL/KK Queries
- Review Voucher Build Error and Match Exceptions for items that need corrections.

# Period 12 Reminders (cont'd)

- Never unpost a paid voucher. If chartfields need to be amended, use journal voucher.
- Ensure that unpaid vouchers are unposted with the same accounting date as on the voucher.
- When creating a case to correct subsystem suspense journal, verify that SCO checked the 'Bypass Budget' box on Journal suspense correction tab. If not, the journal entry will create a GL-KK mismatch.
- Verify the accounting date matches the fiscal year you are closing the PO.

# Review Reverting Year

## Reverting Year Appropriations:

- Reverting year **Encumbrances** (Purchase Orders) are finalized/closed and budget checked in the sub-module
- Reverting year **Expenditures** are posted to ultimate funding source
  - Reverting year payments must be submitted to SCO Audits for approval by **6/14/19, 5 PM\***
- Reverting year **Accounts Receivable** are reclassified to AR – Other and Provisions for Deferred Receivables
  - Year-End Adjusting Entry A-4 (This adjustment should be done in May, Period 10.)

\*For cut-off dates see FI\$Cal CMO email dated 05/03/19

# Review Encumbrances

## ➤ Complete Encumbrance Reconciliation

- Ensure all FY18-19 Purchase Orders (PO) are posted
- Ensure Accounting Date for PO is by 6/30/19

## ➤ Validate Encumbrance balances to the Final Budget Report using queries and Report 6

# Clearing Account – Zero Balance

- Ensure all Clearing Accounts (Program **9999**) in FI\$Cal have zero balances.
- Do not post to Clearing Account for reverting years after April 30<sup>th</sup>, post to ultimate fund.
- Clearing Account costs must be allocated to the ultimate funding source:
  - Allocations
  - Manual GL journal entry
- Research and Correct amounts remaining in the Clearing Account.

Note: If you do not have allocations configured to distribute employee costs other than labor, you can manually allocate these costs to the ultimate funding source in the GL module using journal source 11N

# Clearing Account – Commitment Control

Favorites ▾ Main Menu ▾ > Commitment Control ▾ > Review Budget Activities ▾ > Budgets Overview

## Inquiry Results

Business Unit 8860

Ledger Group CC\_APPROP

Type of Calendar Detail Accounting Period

Amounts in Base Currency USD

Revenue Associated: ☒

[Return to Criteria](#)

Max Rows

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### Ledger Totals (2 Rows)

Budget	0.00	Net Transfers	0.00
Expense	0.00		
Encumbrance	0.00		
Pre-Encumbrance	40,645.59		
Budget Balance	0.00		
Associate Revenue	0.00		
Available Budget	0.00		

### Budget Overview Results

[Personalize](#) | [Find](#) | [View All](#) | | First 1-2 of 2 Last

	Ledger Group	Approp Ref	Budget Reference Description	Fund	Fund Code Description	ENY	Product Description	Account	Account Description
1	CC_APPROP	001	BA State Operations-Support001	0001	General Fund	2018	Year of Enactment 2018	50	Appropriated E

# New Year Reminders

- **Adjusting Entries:** When reversing adjusting entries, use Journal Source **ACC**
- **Accruals** for actual expenditures posted in **Period 998** will need to be established in the submodule after they are **reversed in the new year**.
- **Chart of Accounts:** Review and update as necessary.
- **Appropriations:** Review current fiscal year appropriations against SCO to ensure the budget is loaded correctly in commitment control.

# New Year Reminders (cont'd)

## ➤ **Balances:**

- Review Final Budget Report to ensure the beginning balances are correct
- Review Trial Balance to ensure the carry over beginning balances are correct

## ➤ **Labor:**

- Review and follow applicable instructions in Job Aid FI\$Cal.255 Establishing New Year Labor Distribution Configuration Tables
- Ensure configurations for the new year are correctly established (after completing labor for Period 12 labor and prior to running labor for Period 1 labor)



# New Year Reminders (cont'd)

## ➤ **Allocations:**

- After completing Period 998 Allocations, submit case to FSC to update allocations (from Period 998 to revert back to normal PERIOD/YTD setup).
- Determine if the new CY will need to be treated differently than the PY.
- Update statistic journals for the new FY or new ENY.
- Validate the need for new cost pools.
- Review applicable instructions to update Allocations in Job Aid FI\$Cal.008 Maintaining Allocations

# **Year-End Journal Entries Overview**

# Posting Journal Entries

FI\$Cal Year-End Journal Entries are posted in:

- **Period 998 - Adjusting Period**
- **GL Module**

The posting elements (Header and Lines) are similar to those used in other periods.

# Posting Journal Entries

## Header Criteria

Favorites ▼ Main Menu ▼ > General Ledger ▼ > Journals ▼ > Journal Entry ▼ > Create/Update Journal Entries

Header Lines Totals Errors Approval

- Journal Date\*: **06/30/2019**
- Ledger Group: **MODACCRL**
- Source\*: **ACC**
- Adjusting Entry\*: **Adjusting Entry**
- Period\*: **998**

**\*System defaults to current Date, blank Source, Non-Adjusting Entry, and current Period. Changing Non-Adjusting Entry to Adjusting Entry will also change the Period to 998.**

# Posting Journal Entries

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Header Lines Totals Errors Approval

Business Unit 8860

Journal ID NEXT

Journal Date 06/30/2019

Journal Description/Legal Authority  
and Reason for Request A3 – Accrue AR Reimb (Program June SME's)

254 characters remaining

\*Ledger Group MODACCRL

Ledger

SCO Type of Transaction

\*Source ACC

Reference Number/SCO TC

Journal Class

PS TC GL

SJE Type

Currency Defaults: USD / CRRNT / 1

Attachments (0)

Reversal: Do Not Generate Reversal Commitment Control

Adjusting Entry -Adjusting Entry

Fiscal Year 2018

Period 998

ADB Date 06/30/2019

☐ Auto Generate Lines

☐ Save Journal Incomplete Status

☐ Autobalance on 0 Amount Line

☐ CTA

# Posting Journal Entries

## Naming Convention

When used consistently, naming conventions can help users quickly identify and tie a transaction with its purpose.

Example of Long Description:

Entry	Description	Account Description
A3	Accrue AR Reimb (Program June SME's)	Due from Other Funds

# Posting Journal Entries

The Entry Log can be used for research, to keep users informed, and it is easily customizable.

## SAMPLE





2018-2019 Year End Entries Log									
Date Entered	Date Posted	User's Initials	Journal ID	Approp Ref	Fund	ENY	Prog	Amount	Transaction Description A-Entries
7/11/2019	7/12/2019	AA	0000449018	001	0001	2018	6775	213,465.01	A3 Accrue AR Reimb (Program June SME's)
7/12/2019	7/12/2019	AA	0000449018	001	0001	2018	6775	11,674.34	A3 Accrue AR Reimb (Program June SME's)
7/12/2019	7/12/2019	AA	0000449018	001	0001	2018	6775	24,649.72	A3 Accrue AR Reimb (Program June SME's)
7/12/2019	7/12/2019	AA	0000449018	001	0001	2018	6785055	33,990.27	A3 Accrue AR Reimb (Program June SME's)
7/18/2019	7/18/2019	BB	0000452485	001	0001	2018	6800	85,451.50	A8 JUS000142 June Services
7/18/2019	7/18/2019	BB	0000452485	001	0001	2018	6790	29,845.20	A8 JUS000142 June Services
7/18/2019	7/18/2019	BB	0000452485	001	0001	2018	6790	22,514.80	A8 JUS000142 June Services

NOTE: DFQ\_GL\_01\_JOURNAL\_DETAIL can also be downloaded in Excel sorted for research.

# Posting Journal Entries

## SAMPLE DFQ\_GL\_01\_JOURNAL\_DETAIL

This DFQ query can also be downloaded for research and filtered using the criteria shown.

DFQ_GL_01_JOURNAL_DETAIL - GL Journal Detail Transactions												
*Business Unit <input type="text" value="8860"/>												
*Journal Date From <input type="text" value="06/30/2019"/> 												
*Journal Date To <input type="text" value="06/30/2019"/> 												
ENY ~ (Blank for All) <input type="text"/>												
Approp Ref ~ (Blank for All) <input type="text"/>												
Fund ~ (Blank for All) <input type="text"/>												
Program ~ (% or Blank for All) <input type="text"/>												
Source ~ (Blank for All) <input type="text" value="ACC"/> 												
Account ~ (% or Blank for All) <input type="text"/>												
Journal ID~(%or Blank for All) <input type="text"/>												
Amount ~ (Blank for All) <input type="text" value="0.000"/>												
Project ~ (% or Blank for All) <input type="text"/>												
Activity ~(% or Blank for All) <input type="text"/>												
Period ~ (Blank for All) <input type="text" value="0"/>												
Ledger Group ~ (Blank for All) <input type="text"/> 												
Svc Loc ~ (% or Blank for All) <input type="text"/>												
Jrnl Line Ref~(% or Blank All) <input type="text"/>												

Unit	Status	Source	Journal ID	Date	Approp Ref	Fund	ENY	Program	Rptg Structure	Budg Dt	Amount	Line Descr
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607000	6/30/2019	116209.000	A3 Accrue AR Reimb (Program June SME's)
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607000	6/30/2019	-116209.000	A3 Accrue AR Reimb (Program June SME's)
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607001	6/30/2019	275.000	A3 Accrue AR Reimb (Program June SME's)
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607001	6/30/2019	-275.000	A3 Accrue AR Reimb (Program June SME's)
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607003	6/30/2019	2540.000	A3 Accrue AR Reimb (Program June SME's)
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607003	6/30/2019	-2540.000	A3 Accrue AR Reimb (Program June SME's)
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607004	6/30/2019	504.000	A3 Accrue AR Reimb (Program June SME's)
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607004	6/30/2019	-504.000	A3 Accrue AR Reimb (Program June SME's)
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607005	6/30/2019	11391.000	A3 Accrue AR Reimb (Program June SME's)
8860	Posted	ACC	0000734088	6/30/2019	001	0001	2018	2305	88607005	6/30/2019	-11391.000	A3 Accrue AR Reimb (Program June SME's)



# Posting Journal Entries

## Entry Methods:

- Direct entry into FI\$Cal - for single or simple transactions
- Spreadsheet Journal Upload - for multiple transactions

# Reversing Entries in the New Year

Reverse Accrual journal entries in Period 1 of the new fiscal year using 7/1/2019.

## NOTE:

- Do not use the “automated reversal” option. This method will create budget check errors in the new year.
- Year-End accrual entries in Period 998 and Period 1 should net to zero.

# Year-End Journal Entries

## Additional Resources:

FI\$Cal Job Aid link: <https://fiscal.ca.gov/user-support/job-aids/>

FI\$Cal Job Aid.245 – Completing Year-End Closing/Year-End Adjusting Entries

FI\$Cal Job Aid.001 – General Ledger Spreadsheet Journal Upload

Year-End eLearning Courses – Finance FI\$Cal Training webpage  
[http://www.dof.ca.gov/Accounting/Consulting\\_and\\_Training/FISCal\\_Training/](http://www.dof.ca.gov/Accounting/Consulting_and_Training/FISCal_Training/)

# Year - End Journal Entries

# Year-End Adjustment Entries

The standard adjusting entries required at year-end are illustrated on the State Administrative Manual (SAM) sections 10600-10615. They are designated as A-1 through A-13 entries.

YE – A-1 Record Unremitted Deposits (Undeposited Receipts)

YE – A-2 Adjust Office Revolving Fund and Cash

YE – A-3 Reimbursement and Abatements Accrual

YE – A-4 Reclassify AR Abatements & Reimbursements for Reverted Appropriations

YE – A-6 Accrue Interest Due From Other Funds

YE – A-7 Abatements for Surveyed Equipment

YE – A-8 Accrue Expenditures (Active PO)

YE – A-9 Revenue Accruals and Deferred Receivables for Revenue

YE – A-10 – Adjustment for Dishonored Checks

YE – A-12 – Establish Reserve for Deferred Receivables for Abatements & Reimbursements

# A-1 Record Deposits (Undeposited Receipts)

A-1 entry is to record Cash on Hand of Undeposited Receipts received after June 30. The actual amount of cash on hand will be recognized in the department's Centralized Treasury System account (CTS) with the State Treasurer.

➤ A-1 entries are reversed in the new fiscal year.

To record Undeposited Receipts

Debit 1100000 Cash on Hand

Credit 12xxxxx Accounts Receivable

Credit 205xxxx Advance Collections

Credit 41xxxxx Revenue

Credit 48xxxxx Reimbursements

Credit 5xxxxxx Expenditures

# A-2 Adjust Revolving Fund and Cash

A-2 entry adjusts the Revolving Fund Cash account so that agency accounts will show the actual amount of Revolving Fund Cash with the State Treasurer as of June 30. In FI\$CAL, all General Cash and Revolving Fund (RF) activities are recorded in the department's CTS Fund. At year-end, adjusting entries are made in the advancing fund to record the Department's:

1. RF Cash balance and activities and
  2. General Cash balance and offsetting liabilities as of June 30.
- A-2 entries are reversed in the new year except for entry to record Year-End Revolving Fund Cash

## **To Record Year-End Expense Advances**

Debit 1301100 Expense Advances  
Credit 1101200 Revolving Fund Cash

## **To Record Cash on Hand**

Debit 1100000 Cash on Hand  
Credit 1101200 Revolving Fund Cash

## **To Record Year-End Revolving Fund Cash\***

Debit 1101200 Revolving Fund Cash  
Credit 1101200 Advances to Agency &  
Office Revolving Funds

\*This entry is **not reversed** in the new fiscal year

# A-2 Adjust Revolving Fund and Cash (cont'd)

Report ID: ZGL111 FI\$Cal

Page No: 1

DEPARTMENT OF FINANCE Trial Balance Report by Period

Business Unit: 8860

As Of: 6/30/2019

Ledger: MODACCRL

Run Date: 7/16/2019

Fiscal Year: 2018

Run Time: 8:50:08

Period From: 998 To Period: 998

Fund Range: 000000244 to 000000244

Fund 244 General Checking/Rev Fund

SubFund:

ACCOUNT	ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1100000	Cash on Hand	100.00	-	-	100.00
1101000	General Cash - CTS Accounts	90.00	4,484.00	4,484.00	90.00
1101200	Revolving Fund Cash	185,647.24	21,984.71	12,383.50	195,248.45
1109200	Pending Cash Transfers - AP	-	16,042.50	16,042.50	-
1109300	Pending Cash Transfers - AR	-	8,902.24	8,902.24	-
1200900	Refunds Clearing	-	3,316.18	3,316.18	-
1200910	NSF Receipts Clearing	-	-	-	-
1240000	Due From Other Funds	-	-	-	-
1301100	Expense Advances	12,093.00	10,763.50	19,406.50	3,450.00
1301200	Travel Advances	375.00	1,800.00	1,607.18	567.82
1301300	Salary Advances	1,784.76	1,151.03	2,302.06	633.73
2000000	Accounts Payable	-	19,319.18	19,319.18	-
2010000	Due to Other Funds - Current	(200,000.00)	-	-	(200,000.00)
2021000	Due to Local Governments	-	12,927.00	12,927.00	-
2024000	Due to Other Govt Entities	-	4,240.00	4,240.00	-
2090100	Uncleared Collections-CTS Fund	(90.00)	3,284.00	3,284.00	(90.00)
<b>Total Fund</b>	:	-	<b>108,214.34</b>	<b>108,214.34</b>	-
<b>Total</b>	:		<b>108,214.34</b>	<b>108,214.34</b>	



# A-2 Adjust Revolving Fund and Cash (cont'd)

## Year-End Revolving Fund Reconciliation and Adjusting Entries (A-2)

June RF Reconciliation Period 998					Advancing Fund Adj Entries Period 998	
GLAN	Account Title	Balances per Trial Balances	Total Balance Forward	Entry #	Debit	Credit
<b>Cash:</b>						
1101200	Cash Book Balance	195,248.45				
1100000	Cash on Hand (Petty Cash allocation	100.00		3	1100000	1101200
1101000	General Cash	90.00		4	1101000	2090100
			<u>195,438.45</u>			
<b>Advances:</b>						
1301100	Expense Advances	3,450.00				
1301200	Travel Advances	567.82				
1301300	Salary Advances	633.73				
	Less:					
	Advances reduced by amount accrued (A-8 entries).					
	This reduces the ending balance	<u>(3,450.00)</u>				
			<u>1,201.55</u>	1	1301100	1101200
	Revolving Fund Expenditures not vouchered for reimbursement by June 30 (Accrued via A-8 as expenditures in advancing fund)		<u>3,450.00</u>	2 (A-8)	2000100	1101200
2090100	Uncleared Collections		<u>(90.00)</u>	4	1101000	2090100
	<b>TOTAL - Amount of revolving fund withdrawn from appropriation</b>		<b>200,000.00</b>	<b>5</b>	1101200	1222100

# A-2 Adjust Revolving Fund and Cash (cont'd)

## Year-End Revolving Fund Reconciliation and Adjusting Entries (A-2)

Entry #	Unit	Ledger	Approp Ref	Fund	ENY	Account	Amount	Budget Date	Journal Line Description
1*	8860	MODACCRL	001	0001	2018	1301100	1,201.55	6/30/2019	Expense Advances
	8860	MODACCRL	001	0001	2018	1101200	(1,201.55)	6/30/2019	Revolving Fund Cash
2*	8860	MODACCRL	001	0001	2018	2000100	3,450.00	6/30/2019	Accrued Payables
	8860	MODACCRL	001	0001	2018	1101200	(3,450.00)	6/30/2019	Revolving Fund Cash
3*	8860	MODACCRL	001	0001	2018	1100000	100.00	6/30/2019	Cash on Hand
	8860	MODACCRL	001	0001	2018	1101200	(100.00)	6/30/2019	Revolving Fund Cash
4*	8860	MODACCRL	001	0001	2018	1101000	90.00	6/30/2019	General Cash - CTS Accounts
	8860	MODACCRL	001	0001	2018	2090100	(90.00)	6/30/2019	Uncleared Collections
5	8860	MODACCRL	001	0001	2018	1101200	200,000.00	6/30/2019	Revolving Fund Cash
	8860	MODACCRL	001	0001	2018	1222100	(200,000.00)	6/30/2019	Adv to Agency & Off Rev Funds

### \* Reverse on July 1

1. Record Year-End Expense Advances
2. Reduce Accounts Payable by Amounts Previously Paid by Revolving Fund
3. Record Cash on Hand
4. Record Year-End General Cash - CTS Accounts and Offsetting Liability Accounts
5. Record Year-End Revolving Fund Cash

# A-3 Reimbursement & Abatement Accrual

Reimbursement & Abatement receivables are amounts due to the department at year-end but not yet recorded, and should be accrued in Period 998

➤ A-3 entries **are** reversed in the new fiscal year

## **Record Billing of Abatements**

Debit 1200100 Accounts Receivable Abatements

Debit 126xxxx Due From Other Governments

Debit 124xxxx Due From Other Funds /Appropriations\*

Credit 5xxxxxx Expenditure

## **Record Billing of Reimbursements**

Debit 1200050 Accounts Receivable Reimbursements

Debit 126xxxx Due From Other Governments

Debit 124xxxx Due From Other Funds/Appropriations\*

Credit 48xxxxx Reimbursements

# A-3 Reimbursement & Abatement Accrual (cont'd)

Favorites ▾ Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Header Lines Totals Errors Approval

Line	Approp Ref	Fund	ENY	Account	Alt Acct	Program	PC Bus Unit
1	001	0001	2018	1240000	000000	6780	8860
2	001	0001	2018	4810000	481000	6780	8860

Line	Project	Activity	Rptg Structure	Affiliate	Fund Affil	Amount	Budget Date
1	0000000000000652	0000000000000001	88606300	3790	3238	63162.74	06/30/2019
2	0000000000000652	0000000000000001	88606300	3790	3238	-63162.74	06/30/2019

\*Journal lines posted to Account 124xxxx – Due from Other Funds/Appropriations should include values in the “**Affiliate**” (BU) and “**Fund Affiliate**” Fund fields. This information will be required to complete the year-end Subsidiaries on File and Due To/Due From reports.

# A-3 Reimbursement & Abatement Accrual (cont'd)

Due To/From Supplemental Report  
Department of Finance – 8860  
Fund 0001  
Fiscal Year 2018-19  
As of 06/30/2019

GL ACCOUNT	SUBSIDIARY FUND	SUBSIDIARY ORG	SUBSIDIARY ORGANIZATION TITLE	AMOUNT	SUBTOTAL (GL/SFUND/SORG)
1410	3238	3790	Dept of Parks & Recreation	63,162.74	63,162.74

# A-3 Reimbursement & Abatement Accrual (cont'd)

Any over-collected reimbursement from another fund or appropriation which will be refunded to the fund or appropriation after June 30, accrue the amount due.

## **Record Over-collected Reimbursements**

Debit 48xxxxx Reimbursements

Credit 201xxxx Due To Other Funds/Appropriations\*

\* Include values in Affiliate and Fund Affiliate fields

# A-4 Reclassify Reverted Appropriations for Reimbursements and Abatement

Receivable items for reverting appropriations must be reclassified to GL 1209900-AR—Other offset by GL 1290000-Prov for Deferred Receivables

- Reclassify items in the **AR Module** in **Period 10**
- A-4 entry is **not** reversed in the new fiscal year
- Create a \$0 Pending Item Group with **two** transactions:
  - 1. Reverse original AR item using Credit AR process to**  
Debit Reimbursement/Abatement  
Credit AR (appropriate Reimbursement/Abatement)
  - 2. Create 2<sup>nd</sup> transaction with positive amount to**  
Debit 1209900 AR - Other  
Credit 1290000 Provision for Deferred Receivables\*

\*Use Alternate Account 0131900000 with these transactions.



# A-4 Reclassify Items for Reverted Appropriations (cont'd)



Group Control	Pending Item 1	Pending Item 2	Pending Item 3	<b>Accounting Entries</b>	Group Action
---------------	----------------	----------------	----------------	---------------------------	--------------













Group Unit: 8860      Group ID: 1438





**Accounting Entries** Find | View All | First

Item ID: PAR1234      Line:      Entry Type: DR      Reason:      SubCust1:      SubCust2:  
 Bus. Unit: 8860      Customer: EMP1095257  
 Amount: 100.00      Currency: USD

Accounting Entries: Complete      Display Totals: Entry  

**Distribution Lines** Personalize | Find | View All |  |  | First

Line	GL Unit	*Type	Amount	Approp Ref	Fund	ENY	*Account	Alt Acct
2	8860	User 	-100.00	001 	0001 	2018 	1290000 	0131900000 
3	8860	AR 	100.00	001 	0001 	2018 	1209900 	0000000000 

Account SetID	STATE
Account	1290000
Alternate Account	begins with  01319 
Look Up	Clear      Cancel      Basic Lookup
<b>Search Results</b>	
View 100      First  1 of 1  Last	
Alternate Account	Description
0131900000	PROV FOR DEF REC-AR-OTHER



# A-4 Reclassify Items for Reverted Appropriations (cont'd)

Page No: 1

**REPORT 8 - SUBSIDIARIES ON FILE**  
**Department of Finance - 8860**  
**Fund 0001**  
**Fiscal Year 2018-19**  
**As of 06/30/2019**

<u>ACCOUNT</u>	<u>ACCOUNT TITLE</u>		<u>DEBITS</u>	<u>CREDITS</u>
	<u>SUBSIDIARY</u>	<u>SUBSIDIARY TITLE</u>		
1290000**	PROVISION FOR DEFERRED AR			
	0131900000	PROVISION FOR DEFERRED AR		100.00
** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GL TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS				
	TOTAL ACCOUNT	1290000		100.00

# A-6 Record Interest Due From Other Funds

## Record Interest Due From SMIF

- Record interest earned as of June 30
- Source document is SCO Notice of Transfer
- For the Commitment Control Amount Type, select:  
“Actuals and Recognized”
- A-6 entry is reversed in the new fiscal year, and create new GL Journal to post the SMIF JE.

Debit 1240000 Due from Other Funds \*

Credit 4163000 Investment Income –Surplus Money Investment \*

\* Include values in Affiliate and Fund Affiliate fields

# A-6 Record Interest Due From Other Funds (cont'd)

Favorites ▾

Main Menu ▾ > General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Header

Lines

Totals

Errors

Approval

Line▲	IU Group	Unit	ENY	Amount	Budget Date	Fund▲	Account	Alt Acct
1	1	8860	2018	77,226.85	06/30/2019	9740	1240000	0000000000
2	1	8860	2018	-77,226.85	06/30/2019	9740	4163000	0000000000

Journal Line Description▼	Affiliate	Fund Affil
Due From Other Funds	0840	0681
Invest Inc-Surplus Money Inves	0840	0681

# A-6 Record Interest Due From Other Funds (cont'd)

The screenshot displays a financial system interface with a journal entry form and a 'Commitment Control' dialog box.

**Journal Entry Form Fields:**

- Unit: 8860
- Journal ID: NEXT
- Long Description: A6 To accrue SMIFXXXXXX dated 7/XX/20XX (235 characters remaining)
- \*Ledger Group: MODACCRL
- Ledger: [Empty]
- \*Source: ACC
- Reference Number: [Empty]
- Journal Class: [Empty]
- Transaction Code: GL
- SJE Type: [Empty]
- Fiscal Year: 2018
- Period: 998
- ADB Date: 06/30/2019
- Adjusting Entry: [Empty]
- Auto Generate: [Empty]
- Save Journal: [Empty]
- Autobalance: [Empty]
- CTA: [Empty]
- Currency Defaults: USD / CRRNT / 1
- Attachments (0)
- Reversal: Do Not Generate Reversal
- Commitment Control: [Circled in red]

**Commitment Control Dialog Box:**

- Commitment Control Amount Type:
  - ☒ Actuals and Recognized (Highlighted with a red box)
  - ☐ Encumbrance
  - ☐ Pre-Encumbrance
  - ☐ Collected Revenue
  - ☐ Actuals, Recognize and Collect
  - ☐ Planned
- Bypass Budget Checking: [Empty]
- Override: [Empty]
- Override User ID: [Empty]
- Override Date: [Empty]
- Buttons: OK, Cancel, Refresh

# A-7 Abatements for Surveyed Equipment

## Very Rare Entry

The A-7 entry accrues an abatement for the estimated value of surveyed equipment that was budgeted for replacement.

- A-7 entries **are** reversed in the new year.
- The A-7 entry is used **only** if the equipment has been budgeted for replacement **and** the replacement has not taken place by the end of the fiscal year.

### Record estimated Abatement for Surveyed Equipment

Debit 1904000 Inventory of Surveyed Equipment

Credit 53xxxxx Equipment

**Note:** In FI\$Cal, assets should be retired in the Asset Management module. Refer to Job Aid FI\$Cal.039 Record Proceeds from Sale of Assets. The sale and retirement of assets should be recorded in the Asset Management module in periods 1 to 12 of the fiscal year.

# A-9 Record Revenue Accruals

The A-9 entry records Revenue accruals. Year-end adjusting entries must be made for the following:

- Earned but **not yet billed** Revenue
- Current year Revenue Accounts Receivable **not expected** to be collectible in the **next fiscal year** (must be deferred)  
This is recorded in the General Ledger in Period 998
- **Prior Year** Revenue Accounts Receivable must be reclassified as deferred receivables  
This is recorded in the AR Module in Period 12

# A-9 Record Revenue Accruals (cont'd)

1. **Earned but not yet billed** Revenue will be accrued in Period 998.

➤ Reversed in the new fiscal year.

## **Record Earned but not yet billed AR-Revenue**

Debit 1200000 Accounts Receivable Revenue

Debit 126xxxx Due From Other Governments

Debit 124xxxx Due From Other Funds /Approp\*

Credit 41xxxxx Revenue\*

\* Include values in Affiliate and Fund Affiliate fields

# A-9 Record Revenue Accruals (cont'd)

Header

Lines

Totals

Errors

Approval

Unit: 8860
Journal ID: 0000022614
Date: 06/30/2019
☐ Errors Only

Template List
Search Criteria
View Audit Logs

\*Process: Edit Journal
Process
Line:

Lines

Personalize | Find

Select	Line	Unit	Ledger	SpeedType	Approp Ref	Fund	ENY	Account	Alt Acct
<input type="checkbox"/>	2	8860	MODACCRL		001	4321	2018	4172500	0000000000
<input type="checkbox"/>	1	8860	MODACCRL		001	4321	2018	1240100	0000000000

Line	Affiliate	Fund Affil	Amount	Budget Date	An Type	Source Type
2	3340	0001	-200.00	06/30/2019		
1	3340	0001	200.00	06/30/2019		



# A-9 Record Revenue Accruals (cont'd)

The screenshot shows the 'A-9 Record Revenue Accruals' form with the 'Commitment Control' dialog box open. The form includes fields for Unit (8860), Journal ID (NEXT), Long Description (A-9 Revenue Accrual), \*Ledger Group (MODACCRL), Ledger, \*Source (ACC), Reference Number, Journal Class, Transaction Code (GL), SJE Type, Fiscal Year (2018), Period (998), ADB Date (06/30/2019), and checkboxes for Auto Generate, Save Journal, Autobalance, and CTA. The 'Commitment Control' dialog box is titled 'Commitment Control' and contains a section 'Commitment Control Amount Type' with radio buttons for 'Actuals and Recognized' (selected), 'Encumbrance', 'Pre-Encumbrance', 'Collected Revenue', 'Actuals, Recognize and Collect', and 'Planned'. Below this are checkboxes for 'Bypass Budget Checking' and 'Override', and fields for 'Override User ID' and 'Override Date'. The dialog box has 'OK', 'Cancel', and 'Refresh' buttons. A red circle highlights the 'Commitment Control' label in the form, and a red arrow points from it to the 'Actuals and Recognized' radio button in the dialog box.

Unit 8860 Journal ID NEXT

Long Description A-9 Revenue Accrual  
235 characters remaining

\*Ledger Group MODACCRL

Ledger

\*Source ACC

Reference Number

Journal Class

Transaction Code GL

SJE Type

Fiscal Year 2018

Period 998

ADB Date 06/30/2019

Adjusting Entry Adjusting Entry

Auto Generate

Save Journal

Autobalance

CTA

Commitment Control

Commitment Control Amount Type

☒ Actuals and Recognized

☐ Encumbrance

☐ Pre-Encumbrance

☐ Collected Revenue

☐ Actuals, Recognize and Collect

☐ Planned

☐ Bypass Budget Checking

☐ Override

Override User ID

Override Date

OK Cancel Refresh

# A-9 Record Revenue Accruals (cont'd)

2. Current enactment year Revenue accounts receivable **not expected to be collectible** in the **next fiscal year** must be deferred. This entry is reversed in the new fiscal year.

**Record current AR NOT expected to be collectible in next FY**

Debit 41xxxxx Revenue

Credit 1290000 Provision for Deferred Receivables\*

\* When posting to Account 1290000, click in Alternate Account field and select the appropriate Alternate Account from the list of accounts. This information will be required to complete the year-end Subsidiaries on File Report.

# A-9 Record Revenue Accruals (cont'd)

Approp Ref	Fund	ENY	Account	Alt Acct
<input type="text"/>	<input type="text"/>	<input type="text"/>	1290000	<input type="text"/>

Alternate Account SetID:	8860
Account SetID:	STATE
Account:	1290000
Alternate Account:	begins with <input type="text"/>

Alternate Account	Description
013100000	PROV FOR DEF REC-GENERAL
013110000	PROV FOR DEF RECABATEMENTS
013120000	PROV FOR DEF REC-REIMB
013130000	PROV FOR DEF REC-REVENUE
013190000	PROV FOR DEF REC-AR-OTHER

# A-9 Record Revenue Accruals (cont'd)

3. All prior enactment year revenue accounts receivable must be reclassified as a deferred receivable.

- Period 12 in the AR Module, create a \$0 Pending Item Group with **two** transactions:
  1. Reverse original AR item using Credit AR process to:  
Debit 41xxxxx Revenue  
Credit 12xxxxx AR
  2. Create 2<sup>nd</sup> transaction with positive amount to:  
Debit 1209900 AR - Other  
Credit 1290000 Provision for Deferred Receivables\*
- This is recorded in the AR Module in Period 12 and not reversed in the new fiscal year.

\*Use Alternate Account 0131900000 with these transactions.

# A-10 Adjustment for Dishonored Checks

The A-10 entry is required for dishonored checks considered to be **collectible** during the next year. The A-10 entry removes the collectible dishonored checks from Provision for Deferred Receivables (1290000) and reflects the amount in the nominal account.

➤ A-10 entries **are** reversed in the new year.

Debit 1290000 Provision for Deferred Receivables

Credit 201xxxx Due to Other Funds/Appropriations

Credit 205xxxx Advance Collections

Credit 2090100 Uncleared Collections

Credit 41xxxxxx Revenue

Credit 48xxxxxx Reimbursements

Credit 51xxxxxx Personal Services

Credit 53xxxxxx Operating Expense and Equipment

Credit 5901000 Refunds to Reverted

# A-12 Establish Reserve for Deferred AR

A- 12 entries reclassify a portion of Accounts Receivable for Abatements and Reimbursements that will **not** be collected during the new year.

- A-12 entries are reversed in the new fiscal year

## REIMBURSEMENTS

Debit 48xxxxx Reimbursements

Credit 1290000 Provision for Deferred Receivables \*

## ABATEMENTS

Debit 51xxxxx Personal Services

Debit 53xxxxx Operating Expense and Equipment

Credit 1290000 Provision for Deferred Receivables \*

\*When posting to Account 1290000, click in Alt Account field and select 0131900000 – PROV FOR DEF REC-AR-OTHER from the list of accounts. This information will be required to complete the year-end Subsidiaries on File Report.

# Alternate Account use for Provision for Deferred Receivables

Approp Ref	Fund	ENY	Account	Alt Acct
<input type="text"/>	<input type="text"/>	<input type="text"/>	1290000	<input type="text"/>

Alternate Account SetID:	8860
Account SetID:	STATE
Account:	1290000
Alternate Account:	<input type="text" value="begins with"/>

Alternate Account	Description
0131000000	PROV FOR DEF REC-GENERAL
0131100000	PROV FOR DEF RECABATEMENTS
0131200000	PROV FOR DEF REC-REIMB
0131300000	PROV FOR DEF REC-REVENUE
0131900000	PROV FOR DEF REC-AR-OTHER

# **Year - End Adjusting Entries**



# General Cash Reclassification

To record receipts that were deposited as of June 30 but not approved, or was not yet acknowledged by the State Controller's Office. This is pending cash that is unremitted.

To Record Unremitted Deposit

Debit 1101000 General Cash

Credit 1109100 Pending Cash Transfers – General Ledger

➤ This entry is recorded in GL/Period 998 and reversed in the new year.

# Adjusting Entries for Transfers and Loans

- When applicable, the following additional year-end adjusting entries should be posted in Period 998:
- These entries **are** reversed in the new fiscal year

## **Accrue Operating Transfers In**

Debit 124xxxx Due from Other Funds or Appropriations\*  
Credit 6220000 Transfers from Other Funds

## **Accrue Operating Transfer Out**

Debit 6210000 Transfers to Other Funds  
Credit 201xxxx Due to Other Funds or Appropriations\*

\* Include values in Affiliate and Fund Affiliate fields

# Adjusting Entries for Transfers and Loans (cont'd)

- When applicable, the following additional year-end adjusting entries should be posted in Period 998:
- Typically **non-shared** funds only
- Entry is reversed in the new fiscal year

## **Reduce Long Term Loan Receivable**

Debit 3503000 Reserve for Interfund Loans Receivable  
Credit 1225900 Interfund Loans Receivable

## **Reduce Long Term Loan Payable**

Debit 2500220 Interfund Loans Payable  
Credit 1700000 Provision for Deferred Interfund Loans Payable

# Year-End Accrual Entries – eLearning

- Year End (YE)

- Year End Accrual Entries (YE-A)

- YE - A-1 UD Record Unremitted Deposits (5-3-2018) (.pdf)
    - YE - A-1 UR Record Undeposited Receipts (5-3-2018) (.pdf)
    - YE - A-2 Adjust ORF and Cash (5-3-2018) (.pdf)
    - YE - A-3 Accrue Reimbursements and Abatements (5-3-2018) (.pdf)
    - YE - A-4 Reclassify AR Abatement and Reimbursements for Reverted Appropriations (5-3-2018) (.pdf)
    - YE - A-6 Accrue Interest Due from Other Funds (5-3-2018) (.pdf)
    - YE - A-8 Accrue Expenditures with no Active POs (5-3-2018) (.pdf)
    - YE - A-8 PO Accrue Expenditures with Active POs (5-3-2018) (.pdf)
    - YE - A-9 Accrue Revenue (5-3-2018) (.pdf)
    - YE - A-10 - Adjustment for Dishonored Checks (5-25-2018) (.pdf)
    - YE - A-12 Establish Reserve for Deferred (5-3-2018) (.pdf)
    - YE - BLL - Budgetary Legal Ledger (5-25-2018) (.pdf)
    - YE - ER - Encumbrance Reclassification (revised 7-16-2018) (.pdf)
    - YE - PFA – Record Year-End Plan of Financial Adjustment (5-25-2018) (.pdf)
    - YE - 998 - Period 998 Reconciliations & Reports (5-25-2018) (.pdf)

- Year End Reports (YE-R) Updated July 2018

- Year End Report Templates

- Required Reports, Deadlines and Information on Estimates (.pdf)

- Manual Year End Reports Checklist (.docx)

- Sample Year End Workplan 2017-18 (.xlsx)

# **Encumbrances Accounts Payable Year-End Journal Entries**

# Review Encumbrances

Use existing guidelines in SAM sections 8340 and 10608 to review encumbrance balances and analyze purchase orders to determine the estimated expenditures.

Use the following main queries and reports to validate encumbrance balances at month-end and year-end:

- DFAQ\_PO\_01\_ENC\_STATUS\_BY\_PO
- Encumbrance Status by PO Report
- DFAQ\_PO\_02\_ACTIVITY\_ACCTG\_ENTRY
- DFAQ\_PO\_05\_ENC\_RECLASS\_SUMMARY
- Final Budget Report (Report 6)



# Things to Validate

- DFAQ\_PO\_01\_ENC\_STATUS\_BY\_PO query or Encumbrance Status by PO Report is used to review encumbrance balance for each PO and chart field line.
- DFAQ\_PO\_02\_ACTIVITY\_ACCTG\_ENTRY provides encumbrance and allocated encumbrance total from PO and GL modules that support Report 6 Encumbrance/Allocated Encumbrance balance total at the organization (BU) level.
- DFAQ\_PO\_05\_ENC\_RECLASS\_SUMMARY is used to reconcile each appropriation encumbrance balance against Report 6 Encumbrance/Allocated Encumbrance balance during the year. This query is also used to complete Encumbrance Reclassification process at year-end.
- Encumbrances (POs) with reverting appropriations must be budget checked and closed. Reverting POs related to Clearing Account program must be closed by May in preparation for SCO's June deadline for reverting appropriations and PFA requests.
- POs that have no outstanding invoices or associated with final invoices must be budget checked and closed. If multiple accounting periods are opened, use the correct Accounting Date that falls within the appropriate accounting period (See Job Aid FI\$Cal.243).
- Encumbrance adjustments must be done by PO change orders (See Job Aid FI\$Cal.290).
- Research POs that have no expenditure activities during the fiscal year and close these POs if applicable. For example, these POs should have the same amounts on the Encumbered Amount and Remaining Balance columns of the DFAQ\_PO\_01\_ENC\_STATUS\_BY\_PO query.

# DFQ\_PO\_01\_ENC\_STATUS\_BY\_PO

Run this query to identify the Encumbered amount, Expensed amount, and Remaining Encumbrance amount by sub-total for each PO Line.

Main Menu > Reporting Tools > Query > Query Viewer

DFQ\_PO\_01\_ENC\_STATUS\_BY\_PO - Encumbrances Values by PO

\*Business Unit

PO ID ~ (Blank for All)

\*Acctg Date From

\*Acctg Date To

Program ~ (% or Blank for All)

Fund ~ (Blank for All)

REF ~ (Blank for All)

ENY ~ (Blank for All)

Finalized ~ (Blank for All)

Encum.Remaining (Not equal to)

Budget Status ~(Blank for All)

Buyer Name ~ (Blank for All)

RptgStructure From~(Blank All)

RptgStructure To~(Blank All)

Svc Loc ~ (% or Blank for All)

View Results

Business Unit	Descr	PO No.	PO Date	Acctg Date	PO Status	Supplier	Supplier Name	Supplier Class	PO Ref	Buyer	Buyer Name	Line	Line Item Description	Dst Line	Ref	Fund	ENY	Account	Alt Acct	Program	PC Bus Unit	Project	Activity
---------------	-------	--------	---------	------------	-----------	----------	---------------	----------------	--------	-------	------------	------	-----------------------	----------	-----	------	-----	---------	----------	---------	-------------	---------	----------

Source Type	Category	Subcategory	Rptg Structure	Service Location	Agency Use	Affiliate	Fund Affil	Location	Encumbered Amount	Expensed Amount	Remaining Encumbrance	Min Finalized	Status	Budget Status	Line Budget Status	Chtfld St
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86



# DFQ\_PO\_01\_ENC\_STATUS\_BY\_PO

PO No.	PO Date	Acctg Date	PO Status	Supplier	Supplier Name	PO Ref	Line	Line Item Description
0000001176	2/11/2017	2/1/2019	Complete	0000000045	ALLIED NETWORK SOLUTION	91-0315-DOF	1	Software maintenance
0000001865	7/19/2018	7/19/2018	Dispatched	0000000296	CALTRONIC BUSINESS	Maintenance K	1	B/W-\$308.00 QRT
0000001868	7/20/2018	7/20/2018	Dispatched	0000000296	CALTRONIC BUSINESS	Maintenance K	1	B/W-\$31.75 QRT
0000001870	7/20/2018	7/20/2018	Dispatched	0000000007	CAPITAL DATACORP	Printer Maintainer	1	Labor \$129.00/hr.
0000001872	7/20/2018	7/20/2018	Dispatched	0000009519	CONVERGENT SYSTEMS	BRIVO Hosting	1	BRIVO OnAir Hosting Sec
0000001976	7/25/2018	3/25/2019	Dispatched	0000009547	NATOMA TECHNOLOGIES INC		1	Services for day-to-day
0000001976	7/25/2018	3/25/2019	Dispatched	0000009547	NATOMA TECHNOLOGIES INC		2	Services for day-to-day
0000001976	7/25/2018	3/25/2019	Dispatched	0000009547	NATOMA TECHNOLOGIES INC		3	Services for day-to-day

Ref	Fund	ENY	Account	Program	Rptg Structure	Encumbered Amount	Expensed Amount	Remaining Encumbrance	Min Finalized
001	0001	2016	5346340	9999	88609200	275.00	275.00	0.00	Y
001	0001	2017	5302300	9999	88609300	9,235.20	1,660.60	7574.60	N
001	0001	2017	5302300	9999	88609300	24,602.50	15,492.50	9,110.00	N
001	0001	2018	5346320	9999	88609200	4,999.99	576.62	4,423.37	N
001	0001	2018	5324500	9999	88609300	4,080.00	3,060.00	1,020.00	N
001	0001	2018	5340580	6770010	88604520	63,680.00	59,565.31	4,114.69	N
001	0001	2018	5340580	6770019	88604520	20,160.00	18,857.37	1,302.63	N
001	0001	2018	5340580	6770028	88604520	142,320.00	133,123.99	9,196.01	N

*Note: Certain columns are hidden on this example query for presentation purpose.*

# Encumbrance Status by PO Report

Run this report to identify the Encumbered amount, Expensed amount, and Remaining Encumbrance amount by total for each PO.

Main Menu > FI\$Cal Processes > FI\$Cal Report > PO Reports > Encumbrance Status by PO

Encumbrance Status by PO

Run Control ID Encum\_Status\_By\_PO\_Rpt

Report Manager

Process Monitor

Run

\*Business Unit

\*Acctg Date From

\*Acctg Date To

PO Number

Program

Fund

Appropriation Reference

Year of Enactment

Account

Reporting Structure

Finalized: ☐

Remaining Encumbrance (Not Equal To)

# Encumbrance Status by PO Report

Report ID: RPTPO189

FISCAL  
Encumbrance Status by PO Report

Run Date: 06/30/2019  
Run Time: 12:12:49 PM

Business Unit: 8860 Department of Finance

Accounting Date From 01/01/1901 To 06/30/2019

PO Number 0000001860																												
PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line	Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final							
0000001860	07/16/2018	07/16/2018	Dispatched	0000000296	CALTRONICS BUSINESS	Maintenance - Konica C550	1	(12 Months)	1	001	0001	2018	5302300	9999	88009300			5,415.12	2,514.24	0.00	Y							
																		Total	5,415.12	2,514.24	0.00							
PO Number 0000001862																												
PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line	Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final							
0000001862	07/19/2018	07/19/2018	Dispatched	0000000296	CALTRONICS BUSINESS	MAINTENANCE - KONICA C552	1	(12 Months)	1	001	0001	2018	5302300	9999	88009300			3,393.12	795.24	0.00	Y							
																		Total	3,393.12	795.24	0.00							
PO Number 0000001865																												
PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line	Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final							
0000001865	07/19/2018	07/19/2018	Dispatched	0000000296	CALTRONICS BUSINESS	MAINTENANCE - KONICA C552	1	B/W-\$308.00 QRT (Estimated) oo	1	001	0001	2018	5302300	9999	88009300			9,235.20	1,660.60	0.00	Y							
																		Total	9,235.20	1,660.60	0.00							
PO Number 0000001868																												
PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line	Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final							
0000001868	07/20/2018	07/20/2018	Dispatched	0000000296	CALTRONICS BUSINESS	MAINTENANCE - KONICA C754	1	B/W-\$31.75 QRT (Estimated) oov	1	001	0001	2018	5302300	9999	88009300			925.84	288.76	637.08	N							
																		Total	925.84	288.76	637.08							
PO Number 0000001870																												
PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line	Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final							
0000001870	07/20/2018	07/20/2018	Dispatched	0000000007	CAPITAL DATACORP	Printer Maintenance	1	Labor \$129.00/hr., 1 hr. minim	1	001	0001	2018	5346320	9999	88009200			4,999.99	576.62	4,423.37	N							
																		Total	4,999.99	576.62	4,423.37							
PO Number 0000001872																												
PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line	Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final							
0000001872	07/20/2018	07/20/2018	Dispatched	0000009619	CONVERGENT SYSTEMS	BRIVO Hosting	1	BRIVO OnAir Hosting Security A	1	001	0001	2018	5324500	9999	88009300			4,080.00	3,060.00	1,020.00	N							
																		Total	4,080.00	3,060.00	1,020.00							
PO Number 0000001876																												
PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line	Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final							
0000001876	07/23/2018	07/23/2018	Dispatched	0000000181	PITNEY BOWES INC	PB Mail Meter	1	(Pitney Bowes) Mail Machine Po	1	001	0001	2018	5306600	9999	88009300			651.00	162.38	488.62	N							
																		Total	651.00	162.38	488.62							
PO Number 0000001878																												
PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line	Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final							
0000001878	07/23/2018	07/23/2018	Dispatched	DEPT084000	STATE CONTROLLER	SCO - EXPEDITE	1	State Controller's Office(SCO)	1	001	0001	2018	5340210	9999	88009300			1,000.00	0.00	1,000.00	N							

# Comparison

## DFQ\_PO\_01\_ENC\_STATUS\_BY\_PO

PO No.	PO Date	Acctg Date	PO Status	Supplier	Supplier Name	PO Ref	Line	Line Item Description
0000001870	7/20/2018	7/20/2018	Dispatched	0000000007	CAPITAL DATACORP	Printer Mainter	1	Labor \$129.00/hr.
0000001872	7/20/2018	7/20/2018	Dispatched	0000009519	CONVERGENT SYSTEMS	BRIVO Hosting	1	BRIVO OnAir Hosting Sec

Ref	Fund	ENY	Account	Program	Rptg Structure	Encumbered Amount	Expensed Amount	Remaining Encumbrance	Min Finalized
001	0001	2018	5346320	9999	88609200	4,999.99	576.62	4,423.37	N
001	0001	2018	5324500	9999	88609300	4,080.00	3,060.00	1,020.00	N

## Encumbrance Status by PO Report

PO Number 0000001870

PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line
0000001870	07/20/2018	07/20/2018	Dispatched	0000000007	CAPITAL DATACORP	Printer Maintenance	1	Labor \$129.00/hr., 1 hr. minim	1

PO Number 0000001872

PO Number	PO Date	Accounting Date	PO Status	Supplier ID	Supplier Name	PO Ref	Line	Line Item Description	Dst Line
0000001872	07/20/2018	07/20/2018	Dispatched	0000009519	CONVERGENT SYSTEMS	BRIVO Hosting	1	BRIVO OnAir Hosting Security A	1

Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity	ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final
001	0001	2018	5346320	9999	88609200				4,999.99	576.62	4,423.37	N
Total									4,999.99	576.62	4,423.37	

Ref	Fund	ENY	Account	Program	Reporting Structure	Project	Activity	ID	Encumbrance Amount	Expensed Amount	Remaining Encumbrance	Final
001	0001	2018	5324500	9999	88609300				4,080.00	3,060.00	1,020.00	N
Total									4,080.00	3,060.00	1,020.00	

# DFQ\_PO\_02\_ACTIVITY\_ACCTG\_ENTRY

Run this query to identify detail information, such as PO accounting entries and GL encumbrance transactions at the organization (BU) level. The query supports information reflected on the Final Budget Report.

**Main Menu** ▾ > **Reporting Tools** ▾ > **Query** ▾ > **Query Viewer**

**DFQ\_PO\_02\_ACTIVITY\_ACCTG\_ENTRY - PO Acctg Entries w/GL Enc JRNL**

\* Business Unit

PO No.~ (% or Blank for All)

\*Fiscal Year

ENY ~ (Blank for All)

\*As of Period

Program ~ (% or Blank for All)

Fund ~ (Blank for All)

Approp Ref ~ (Blank for All)

**View Results**

Unit	Ledger Grp	Tran Type	PO No.	PO Ref	Status	Voucher	Journal ID	Supplier	Change Order	Line	Distribution Li	Approp Ref	Fund	ENY	Account	Alt Acct	Program	PC Bus Unit	Project	Activity	An Type	Source Type	Category	Subcategory	Rptg Structure	Svc Loc
------	------------	-----------	--------	--------	--------	---------	------------	----------	--------------	------	-----------------	------------	------	-----	---------	----------	---------	-------------	---------	----------	---------	-------------	----------	-------------	----------------	---------

Affiliate	Fund Affil	GL Unit	Amount	Ref	Line Descr	Long Descr	Amount Type	Year	Period	Closed Value	Source	Line #	User	User Name	Date Time	Base Curr	Budget Period	Type	Line	Agency Use	Voucher Line	PO Dist Line	Type
-----------	------------	---------	--------	-----	------------	------------	-------------	------	--------	--------------	--------	--------	------	-----------	-----------	-----------	---------------	------	------	------------	--------------	--------------	------



# DFQ\_PO\_02\_ACTIVITY\_ACCTG\_ENTRY

Unit	Ledger Grp	Tran Type	PO No.	PO Ref	Status	Vouch	Supplier	Change Order	Lin	Approp Ref	Fun	EN	Accour	Alt Acc	Progra	Rptg Structure	GL Uni	Amount
8860	CC_DETAIL	AP_VOUCHER	0000001939	GO-2014-01	D	00009666	0000000031	1	2	001	0001	2018	5340510	0000000000	6770037	88604520	8860	(15.00)
8860	CC_DETAIL	AP_VOUCHER	0000001939	GO-2014-01	D		0000000031	1	1	001	0001	2018	5340510	0000000000	6770028	88604520	8860	75.36
8860	CC_DETAIL	PO_POENC	0000001939	GO-2014-01	D		0000000033	1	2	001	0001	2018	5340510	0000000000	6770010	88604520	8860	100.00
8860	CC_DETAIL	PO_POENC	0000002094	AICPA Books	C		0000000071	0	1	001	0001	2018	5322500	0000000000	6780	88606300	8860	26.35
8860	CC_DETAIL	PO_POENC	0000002193	AGA Training Osae	D		0000003694	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	128.00
8860	CC_DETAIL	PO_POENC	0000002193	AGA Training Osae	D		0000003722	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	173.28
8860	CC_DETAIL	PO_POENC	0000002193	AGA Training Osae	D		0000003724	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	220.00
8860	CC_DETAIL	AP_VOUCHER	0000001890	Western Audit Forum	C	00008673	0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	(220.00)
8860	CC_DETAIL	AP_VOUCHER	0000001890	Western Audit Forum	C	00008673	0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	(297.83)
8860	CC_DETAIL	AP_VOUCHER	0000001890	Western Audit Forum	C	00008673	0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	(632.49)
8860	CC_DETAIL	PO_POENC	0000001890	Western Audit Forum	C		0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	632.49
8860	CC_DETAIL	PO_POENC	0000001890	Western Audit Forum	C		0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	297.83
8860	CC_DETAIL	PO_POENC	0000001890	Western Audit Forum	C		0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	1,001.00
8860	CC_DETAIL	PO_POENC	0000001890	Western Audit Forum	C		0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	500.00
8860	CC_DETAIL	PO_POENC	0000001890	Western Audit Forum	C	00008674	0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	(500.00)
8860	CC_DETAIL	PO_POENC	0000001890	Western Audit Forum	C		0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	760.00
8860	CC_DETAIL	PO_POENC	0000001890	Western Audit Forum	C		0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	297.83
8860	CC_DETAIL	PO_POENC	0000001890	Western Audit Forum	C		0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	397.11
8860	CC_DETAIL	PO_POENC	0000001890	Western Audit Forum	C		0000003754	0	1	001	0001	2018	5322400	0000000000	6785	88606300	8860	102.35
8860	CC_DETAIL	AP_VOUCHER	0000002099	GFOA Dues Larry Satter	C	00009440	0000003852	0	1	001	0001	2018	5301900	0000000000	6800	88604540	8860	(250.00)
8860	CC_DETAIL	PO_POENC	0000002099	GFOA Dues Larry Satter	C		0000003852	0	1	001	0001	2018	5301900	0000000000	6800	88604540	8860	250.00
8860	CC_DETAIL	PO_POENC	0000002099	GFOA Dues Larry Satter	C		0000003852	0	1	001	0001	2018	5301900	0000000000	6800	88604540	8860	21.02
8860	CC_DETAIL	PO_POENC	0000002099	GFOA Dues Larry Satter	C		0000003852	0	1	001	0001	2018	5301900	0000000000	9900100	88604540	8860	16.65
8860	CC_DETAIL	PO_POENC	0000002099	GFOA Dues Larry Satter	C		0000003852	0	1	001	0001	2018	5301900	0000000000	9900200	88604540	8860	(16.65)

*Note: Certain columns are hidden on this example query for presentation purpose.*

# DFQ\_PO\_05\_ENC\_RECLASS\_SUMMARY

Run this query and reconcile each appropriation encumbrance balance against Report 6 Encumbrance/Allocated Encumbrance balance during the year. This query is also used to complete Encumbrance Reclassification process at year-end.

Main Menu > Reporting Tools > Query > Query Viewer

DFQ\_PO\_05\_ENC\_RECLASS\_SUMMARY - Enc.Reclass/PO balance Summary

\*Business Unit

\*From Fiscal Year

\*To Fiscal Year

\*From Period

\*To Period

From ENY ~ (Blank for All)

To ENY ~ (Blank for All)

Program ~ (Blank for All)

Fund ~ (Blank for All)

Project ~ (Blank for All)

Activity ~ (Blank for All)

Approp Ref ~ (Blank for All)

Class ~ (Blank for All)

InterUnitSuppl~(Y,N, or Blank)

View Results

LedgerUnitPO NumberSupplier IDSupplier NameClassInterUnit SupplierSupplier AffiliateFundApprop RefENYAccountProgram

PC Bus UnitProjectActivityRptg StructureSvc LocAgency UseAffiliateFund AffilSum AmountBudget Period

# DFQ\_PO\_05\_ENC\_RECLASS\_SUMMARY

Ledger	Uni	PO Number	Supplier ID	Supplier Name	Fu	Appro	ENY	Account	Program	Rptg Struct	Sum Amou
C_DTL_ENC	8860	0000000171	0000004922	CALIFORNIA HOMEBUILDING FOUNDATION	0001	001	2018	5301900	6785028	88602500	600.00
C_DTL_ENC	8860	0000000171	0000009551	GO-2018-01	0001	001	2018	5301900	6785028	88602500	605.00
C_DTL_ENC	8860	0000002078	0000005591	GASB	0001	001	2018	5301350	6785055	88604540	77.57
C_DTL_ENC	8860	0000002078	0000005591	GASB	0001	001	2018	5322500	6785055	88604540	378.00
C_DTL_ENC	8860	0000002099	0000003852	GOVERNMENT FINANCE OFFICERS ASSN	0001	001	2018	5301900	6785019	88604540	250.00
C_DTL_ENC	8860	0000002099	0000009551	AGA TRAINING OSAE	0001	001	2018	5301900	6785019	88604540	255.00
C_DTL_ENC	8860	0000002145	0000012642	CONSENSUS ECONOMICS INC	0001	001	2018	5301900	6785046	88602540	694.00
											2,859.57

Note: Certain columns are hidden on this example query for presentation purpose.



# Final Budget Report

Run this report to get a summary status of appropriations, which includes expenditures, encumbrances and balances for each appropriation. See Job Aid FI\$Cal.235 and Year End Training, Report 6 for more details.

Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Final Budget Report

Final Budget Report

Run Control ID FinalBudgetRpt6 Report Manager Process Monitor Run

\*As Of Date 06/30/2019 Budget Period

Report Request Parameters | Find | View All First 1 of 1 Last

\*Business Unit 8860 ☐ Include Adjustment Period(s)

Chartfield Selection

Fund

\*How to Specify Specific

	From Value	To Value
1	0001	

Reference

\*How to Specify All

# Final Budget Report

**REPORT 6 - FINAL BUDGET REPORT**  
**Department of Finance - 8860**  
**Fund 0001**  
**Fiscal Year 2018 - 19**  
**As of 06/30/2019**

**Business Unit:** 8860- Department of Finance

**Fund:** 0001 - General Fund

**Subfund:**

**Reference:** 001

**Enactment Year:** 2018

**Report ID:** RPTGL156

**Run Date:** 6/30/2019

**Run Time:** 16:01:45

**Adjusting Period:** 998

Budget Period	Program	Element	Component	Task	Appropriation Description		
Appropriation	Expenditures	Encumbrance/Allocated Encumbrance		Prior Year	Budgetary	Balance	
				Encumbrance Reversals	Expenditures		
<b>REGULAR APPROPRIATIONS</b>							
2018	6770				State Budget		
-1,162,779.08	189,535.52	160.36		293,641.57	-103,945.69	-1,266,724.77	
2018	6775				Financial Information System		
-133,173.04	1,042.48	0.00		0.00	1,042.48	-132,130.56	
2018	6780				State Audits & Evaluations		
-1,798,692.91	10,985.62	26.35		14,592.49	-3,580.52	-1,802,273.43	
2018	6785				Statewide Actg Policies, Consul		
-1,177,565.88	11,357.17	2,859.57		16,083.46	-1,866.72	-1,179,432.60	
2018	6790				Department of Justice Legal Se		
-94,320.20	0.00	0.00		0.00	0.00	-94,320.20	
2018	6800				Local Gov Audits & Review		
-4,996,040.16	18,349.35	21.02		49,167.10	-30,796.73	-5,026,836.89	
2018	9900100				Administration		
-76,191.74	9,392.95	16.65		23,261.97	-13,852.37	-90,044.11	
2018	9900200				Administration - Distributed		
76,191.74	-9,392.95	-16.65		-23,261.97	13,852.37	90,044.11	

Program 6785 encumbrance balance matched DFQ\_PO\_05 query

# Additional DFQ Encumbrance Queries

[http://www.dof.ca.gov/Accounting/Consulting and Training/FISCAL Training/](http://www.dof.ca.gov/Accounting/Consulting_and_Training/FISCAL_Training/)

## Queries and Reports

- FI\$Cal Queries and Reports (2-15-2019) (.xlsx)

Department of Finance

### FI\$Cal Reports and Queries (Rev. 2/15/2019)

The Department of Finance has created a "DOF" folder to store public queries available to users. The query names begin with "DFQ".

To access an item, navigate to: **Main Menu > Reporting Tools > Query > Query Viewer** and select the Report/Query Name shown below.

User inquiries regarding: "Query Access Issues" should be resolved by FSC at: (855) 347-2250 (Toll Free) or [fsc@fiscal.ca.gov](mailto:fsc@fiscal.ca.gov)

"Query Data Issues" should be forwarded to the FSCU Hotline at: (916) 324-0385 or [fscuhotline@dof.ca.gov](mailto:fscuhotline@dof.ca.gov)

Business Area/ Module	Query	Query Name	Description	Purpose	Query Date
Procurement	Query	DFQ_PO_01_ENC_STATUS_BY_PO	Encumbrance Values by PO*	Use query to reconcile Encumbrances. This query will list the Encumbered amount, Expensed amount, and Remaining Encumbrance amount by sub-total for each PO. Use query data to reconcile PO balances to source documents. The Accounting From Date defaults to '01-01-1901' and the Accounting To date defaults to the current date. All other fields are optional.	3/3/2017
Procurement	Query	DFQ_PO_02_ACTIVITY_ACCTG_ENTRY	PO Acctg Entries w/GL Enc JRNL	Used to obtain backup supporting information (PO accounting entries and GL encumbrance transactions) at a point of time for Report 6 – Final Budget Report at the organization (BU) level.	5/25/2017
Procurement	Query	DFQ_PO_03_ENCUMBRANCE_ACCRUAL	Outstanding Enc Accr Amounts	Used to obtain PO encumbrance balance by Fiscal Year and Period for month-end reconciliation.	5/25/2017
Procurement	Query	DFQ_PO_04_VALIDATION	POs Validation ONLY	Used to obtain a list of POs for validation.	7/28/2017
Procurement	Query	DFQ_PO_05_ENC_RECLASS_SUMMARY	Enc. Reclass/PO balance Summary	Used to obtain a list of Purchase Order balances for Year-End BLL Encumbrance Reclassification and monthly reconciliation.	4/6/2018
Procurement	Query	DFQ_PO_06_RECEIPT_STATUS	List of PO Receipts & Status	Used to obtain a list of PO Receipts.	7/27/2018
Procurement	Query	DFQ_PO_07_AP_PCARD_TRANS	List of P-Card Transactions	Used to obtain detail of all P-Card transactions including transactions staged for review before voucher build. Contains statement and budget status as well as ChartField information for P-Card maintainers and approvers.	8/24/2018
Procurement	Query	DFQ_PO_08_PROCUR_CONTRACT	List of Procurement Contracts	Used to obtain list of procurement contracts within FI\$Cal.	8/24/2018
Procurement	Query	DFQ_PO_09_REQUISITIONS	List of Requisitions	Used to obtain a list of requisitions entered in FI\$Cal. Used to verify status and locate outstanding requisitions.	2/15/2019

# Voucher Processing Schedule for June 2019

For payments that need to be issued by June 28, 2019\*:

- Vouchers must be received by SCO Audits for approval by **Friday, June 14, 2019, 5:00 p.m.\***

Period	SCO Cutoff Dates	Acctg Date	Transaction	PO	AP	GL (MOD)	Posting in GL (MOD)
12	June 1 – 14* by 5:00p.m.	6/11/19	PO with Vendor A	1,000.00			
			Vouchers - AP	-300.00	300.00	300.00	Expenditure/AP
			Encumbrance Balance	700.00			

\*For cut-off dates see FI\$Cal CMO email dated 05/03/19

# Voucher Processing Schedule for June 2019

After 5:00 p.m., Friday, June 14, 2019\* through Friday, June 21, 2019, 5:00 p.m.\* departments may continue to submit vouchers to SCO Audits for approval.

Period	SCO Cutoff Dates	Acctg Date	Transaction	PO	AP	GL (MOD)	Posting in GL (MOD)
12	June 14 – 21* by 5:00p.m.		PO with Vendor B	10,000.00			
		6/15/19	Invoice Rec'd for June Services	-5,000.00	5,000.00	5,000.00	Expenditure/AP
			Encumbrance Balance	5,000.00			

\*For cut-off dates see FI\$Cal CMO email dated 05/03/19

# Voucher Processing Schedule for June 2019

After 5:00 p.m., Friday, June 21, 2019\* through Friday, June 28, 2019,\* departments may create new vouchers in FI\$Cal. However, SCO may not approve these vouchers during this period so the accounts payable may not be in the modified accrual ledger. On the other hand, the year-end Budgetary Legal Ledger (BLL) process will include the payables in the BLL.

As a result, creating new vouchers in FI\$Cal during this period will result in differences between commitment control and modified accrual ledger. Thus, departments must reconcile the differences between the ledgers at year-end.

Period	SCO Cutoff Dates	Acctg Date	Transaction	PO	AP	GL (MOD)	Posting in GL (MOD)
12	After 5:00p.m., June 21 – 28* SCO will not approve vouchers	6/26/19	PO with Vendor C	2,000.00			
			Invoice Rec'd for June Services	-300.00	300.00	0	No Expenditure/AP
			Encumbrance Balance	1,700.00			

\*For cut-off dates see FI\$Cal CMO email dated 05/03/19

# Voucher Processing Schedule for June 2019

After June 28, 2019,\* all invoices that have not been vouchered by departments will need to be accrued in the period 998.

See DOF eLearning for below A-8 Accrual Entries:

- YE - A-8 Accrue Expenditures (No Active POs)
  1. Record A-8 Accounts Payable Accrual
  
- YE - A-8 PO Accrue Expenditures (Active POs)
  1. Record A-8 Accounts Payable Accrual
  2. Record Encumbrance Reduction



# YE - A-8 Accrue Expenditures (No Active POs)

The A-8 entry accrues actual and estimated expenditures as Accrued Accounts Payable or Due To for Goods and Services received as of June 30 but not vouchered for payment by June 30.

➤ Debit Expenditure Accounts:

- 51xxxxxx - Personal Service (Payroll) Accruals
- 53xxxxxx - Goods and Services
- 53xxxxxx – Travel

➤ Credit Liability Accounts (based on supplier classification):

- Corporations, Exempt Corps, Individual/Sole Proprietor, Partnerships, Estate of Trust, or Employee:  
2000100 - Accrued Accounts Payable (3010)
- CA State Departments including CSU and Trustees:  
2010000 - Due to Other Funds – Current\* (3114), or  
2011000 - Due to Other Appropriations Within the Same Fund\*(3115)
- Federal Agency:  
2020000 - Due to Federal Government (3210)

\*Journal lines posted to FI\$Cal account 2010000 (Due to Other Funds) and FI\$Cal account 2011000 (Due to Other Appropriations within the Same Fund) should include values in the Affiliate and Fund Affiliate. This information is required to complete the year-end Subsidiaries on File and Due to/Due From Supplemental Reports. **The Affiliate and Fund Affiliate should be on both the debit and credit lines.**

# YE - A-8 Accrue Expenditures (No Active POs) (Cont'd)

- Local Government Agencies including Cities and Counties:  
2021000 - Due to Local Governments (3220)
- Other Governmental Agencies including School Districts, Community Colleges, UC/Regents and other State Govts:  
2024000 - Due to Other Governmental Entities (3290)
- A-8 entry will be reversed in new fiscal year.

# YE - A-8 PO Accrue Expenditures (Active POs)

## ➤ Create two general ledger (GL) journals in Period 998.

YE - A-8 – Accrue Expenditures (active POs) (cont'd)

The A-8 entry will **debit** an expenditure account and **credit** a current liability account. The encumbrance reduction will **only credit** the expenditure account. Two (2) journal entries will look like this:

### 1. A-8 Entry for Goods and Services Invoice\*

Debit 5xxxxxx Expenses

Credit 2000100 Accrued Accounts Payable

### 2. Encumbrance Reduction Entry \*\*

Credit 5xxxxxx Expenses

Both expenditure accrual and encumbrance reduction journals will reverse in the new fiscal year.

Note:

\* The A-8 entry for goods and services invoices with POs should have a credit account of 2000100, regardless of supplier type. This will ensure that the correct accounts are reflected in the Budgetary Legal Ledger.

\*\* Encumbrance reduction entry must pass budget check and decrease encumbrance in the commitment control. This entry must use the same chart field lines as the A-8 entry. The encumbrance reduction entry will not offset the A-8 account 5xxxxxx chart field lines because this journal does not post to GL module. Therefore, encumbrance reduction Journal Status and Budget Status must stay as Valid "V" and Valid "V" and not post in GL module.

# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

## YE - A-8 – Accrue Expenditures (active POs) (cont'd)

The GL Processor will create the **journal header**. The steps are:

- 1** – Enter a **Long Description** for the A-8 entry
- 2** – Change the adjusting entry to **Adjusting Entry**
- 3** – Enter the source: **ACC**
- 4** – Change the period to **998**

Navigation: Favorites > Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Header | Lines | Totals | Errors | Approval

Business Unit: 8860 Department of Finance      Journal ID: NEXT      Journal Date: 06/30/20XX

Journal Description/Legal Authority and Reason for Request: **FY 20XX A8 Accounts Payable Accrual** **1**  
219 characters remaining

\*Ledger Group: MODACCRL      Adjusting Entry: **Adjusting Entry** **2**

Ledger:      Fiscal Year: 20XX

SCO Type of Transaction:      Period: **998** **4**

\*Source: **ACC** **3**      ADB Date: 06/30/20XX

Reference Number/SCO TC:      ☐ Auto Generate Lines

Journal Class:      ☐ Save Journal Incomplete Status

PS TC: GL      ☐ Autobalance on 0 Amount Line

SJE Type:      ☐ CTA

Currency Defaults: USD / CRRNT / 1  
Attachments (0)  
Reversal: Do Not Generate Reversal      Commitment Control

# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

- Debit 5xxxxxx and Credit 2000100 as example.
- Journal Status and Budget Status will be “P” and “V” after this journal has passed budget check, approved, and posted.

## YE - A-8 – Accrue Expenditures (active POs) (cont'd)

The GL Processor will enter the **journal lines**:

- 1 – Click on the **Lines** tab
- 2 – Enter **Debit** line: Approp Ref, Fund, ENY, Account, Program, Rptg Structure, Amount
- 3 – Click on + to insert a line
- 4 – Enter additional DR lines as necessary
- 5 – Insert a line and enter Credit line to record the current liability account

Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Header **1** **Lines** Totals Errors Approval

Unit 8860 Journal ID NEXT Date 06/30/20XX  
 Template List Search Criteria Change Values View Audit Logs  
 Inter/IntraUnit \*Process Edit Journal Process Line 3

**Lines** Personalize Find [?] [?]

Select	Line	*Unit	*Ledger	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	Amount	Budget Date
<input type="checkbox"/>	2	1	8860	MODACCRL	001	20XX	5150700	000000	6770010	88604000	2,900.00	06/30/20XX
<input type="checkbox"/>	4	2	8860	MODACCRL	001	20XX	5340330	000000	6770010	88604000	470.00	06/30/20XX
<input type="checkbox"/>	5	3	8860	MODACCRL	001	20XX	2000100	000000	6770010	88604000	-3,370.00	06/30/20XX

Lines to add 1 **3**

**Totals** Personalize Find View All [?] [?] First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	3	3,370.00	3,370.00	N	N

# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

## Encumbrance Reduction Entry

YE - A-8 – Accrue Expenditures (active POs) (cont'd)

The GL Processor will create the Journal Header:

- 1 – Enter a **Long Description** for the encumbrance reduction
- 2 – Change the adjusting entry to **Adjusting Entry**
- 3 – Enter the source: **ACC**
- 4 – Change the period to **998**
- 5 – Click the Commitment Control Link, and select **Encumbrance**
- 6 – Click **OK**

The screenshot shows the 'Create/Update Journal Entries' form. The breadcrumb trail at the top is: Favorites > Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries. The form has tabs for Header, Lines, Totals, Errors, and Approval. The 'Header' tab is active. The form fields are as follows:

- Business Unit:** 8860 Department of Finance
- Journal ID:** NEXT
- Journal Date:** 06/30/20XX
- Journal Description/Legal Authority and Reason for Request:** FY20XX Encumbrance Reduction from A8 Entry AP Accrual Related to PO (187 characters remaining)
- \*Ledger Group:** MODACCRL
- Ledger:** (empty)
- SCO Type of Transaction:** (empty)
- \*Source:** ACC
- Reference Number/SCO TC:** (empty)
- Journal Class:** (empty)
- PS TC:** GL
- SJE Type:** (empty)
- Fiscal Year:** 20XX
- Period:** 998
- ADB Date:** 6/30/20XX
- Adjusting Entry:** Adjusting Entry
- Commitment Control:** (pop-up window open)
- Commitment Control Amount Type:** Encumbrance (selected)
- Buttons:** OK, Cancel, Refresh

Numbered callouts in the image:

- 1: Journal Description/Legal Authority and Reason for Request
- 2: Adjusting Entry dropdown
- 3: \*Source field
- 4: Period field
- 5: Encumbrance option in Commitment Control Amount Type
- 6: Commitment Control link



# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

## Encumbrance Reduction Entry (Cont'd)

- Encumbrance reduction entry credits the same 5xxxxxx account and amount as A-8 entry, and it does not offset the debit 5xxxxxx account A-8 entry in the GL module because this journal does not post to GL module.

YE - A-8 – Accrue Expenditures (active POs) (cont'd)

The GL Processor will enter the **journal lines** for the encumbrance reduction:

- 1 – Click on the **Lines** tab.
- 2 – Enter **Credit** line: Approp Ref, Fund, ENY, Account, Program, Rptg Structure, Amount
- 3 – Click on + to inset a line
- 4 – Enter additional CR lines as necessary

Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Head **1** **Lines** Totals Errors Approval

Unit 8860 Journal NEXT Date 06/30/20XX  
 Template List Search Criteria Change Values View Audit Logs  
 Inter/IntraUnit \*Process Edit Journal Process Line 2

**Lines** Personalize | Find | [Icons]

Select	Line	*Unit	*Ledger	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	Amount	Budget Date
<input type="checkbox"/> 2	1	8860	MODACCRL	001	0001	20XX	5150700	000000	6770010	88604000	-2,900.00	06/30/20XX
<input type="checkbox"/> 4	2	8860	MODACCRL	001	0001	20XX	5340330	000000	6770010	88604000	-470.00	06/30/20XX

Lines to add 1 **3** [Icons]

**Totals** Personalize | Find | View All | [Icons] First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	2	0.00	3,370.00	N	N



# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

## Encumbrance Reduction Entry (Cont'd)

- Journal Status and Budget Status stay as Valid “V” and Valid “V” after it is approved.
- Do not “post” this journal.

YE - A-8 – Accrue Expenditures (active POs) (cont'd)

The GL Processor will submit the **Journal for approval**:

**1** – Select **Submit Journal**

**2** – Click **Process**. The journal will workflow to the GL journal approver, and your journal will show as Valid. After the journal is approved, do not “post” this journal. The encumbrance reduction Journal Status and Budget Status should stay as Valid “V” and Valid “V”.

Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Header | Lines | Totals | Errors | Approval

Unit 8860      Journal ID 0000500676      Date 06/30/20XX  
Template List      Search Criteria      Change Values      View Audit Logs

Inter/IntraUnit      \*Process

**Process** **2**

Line 2

**Submit Journal** **1**

Select	Line	*Unit	*Ledger	A/R
<input type="checkbox"/>	1	8860	MODACCRL	0
<input type="checkbox"/>	2	8860	MODACCRL	0

Alt Acct	Program	Rptg Structure	Amount	Budget Date
000000	6770010	88604000	-2,900.00	06/30/20XX
000000	6770010	88604000	-470.00	06/30/20XX

Lines to add 1

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	2	0.00	3,370.00	V	V

# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

## Reversing A-8 Entry in the New Year

YE - A-8 – Accrue Expenditures (active POs) (cont'd)

### Reversing Entries in the New Year

After the A-8 entry is approved and posted in Period 998, the **GL Journal Processor** will copy the journal to create the manual reversal entries in Period 1.

**Accrual journal entries must be manually reversed in Period 1 of the new fiscal year.**

**Note:**

- DO NOT use the “automated reversal” option. This method will create budget check errors in the new year.
- Year-End accrual entries in Period 998 and the reversal entries Period 1 should net to zero.

# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

## Reversing Encumbrance Reduction Entry

### in the New Year

- Search and copy encumbrance reduction journal.

YE - A-8 – Accrue Expenditures (active POs) (cont'd)

To reverse the encumbrance reduction entry, the GL Processor should:

- 1** – Go to the **Lines** tab
- 2** – In the Process field, select **Copy Journal**
- 3** – Click **Process**

The screenshot shows the 'GL Processor' interface with the 'Lines' tab selected. The 'Process' button is highlighted with a red box and the number 3. The 'Copy Journal' option is selected in the 'Process' dropdown menu, indicated by a red box and the number 2. The 'Lines' tab is also highlighted with a red box and the number 1.

Unit: 8860 Journal ID: 0000500676 Date: 06/30/20XX

Template List: Inter/IntraUnit \*Process: **Copy Journal**

Errors Only View Audit Logs

Line: 2

Alt Acct	Program	Rptg Structure	Amount	Budget Date
000000	6770010	88604000	-2,900.00	06/30/20XX
000000	6770010	88604000	-470.00	06/30/20XX

Lines to add: 1

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	2	0.00	3,370.00	V	V

# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

## Reversing Encumbrance Reduction Entry in the New Year (Cont'd)

➤ Change journal date to 07/01/20xx.

YE - A-8 – Accrue Expenditures (active POs) (cont'd)

Edit the Journal Entry copy:

- 1 – Change the date to **07/01/20XX** for Period 1 of the new fiscal year.
- 2 – Check the **Reverse Signs** box
- 3 – Click **OK**

Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Journal Entry Copy

Business Unit 8860 Copy From ID 0000500676 Copy From Date 06/30/20XX

Journal ID NEXT Ledger  2 ☒ Reverse Signs

Journal Date 07/01/20XX 1 New Ledger  ☐ Recalculate Budget Date

ADB Date  Document Type  ☐ Save Journal Incomplete Status

Currency Effective Date

**Reversal Date**

☒ Do Not Generate Reversal

☐ Beginning of Next Period

☐ End of Next Period

☐ Next Day

☐ Adjustment Period

☐ On Date Specified By User

Adjustment Period

Reversal Date

**ADB Reversal Date**

☒ Same As Journal Reversal

☐ On Date Specified By User

ADB Reversal Date

3

# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

## Reversing Encumbrance Reduction Entry

### in the New Year (Cont'd)

- Add “Reverse JRNL 0000xxxxxx” in the Journal Description field.
- Select “Encumbrance” button from the Commitment Control link.

YE - A-8 – Accrue Expenditures (active POs) (cont'd)

The GL Processor should update the Header page:

- 1 – Change the **Long Description** to reference the encumbrance reduction entry
- 2 – Change the Adjusting Entry to **Non-Adjusting Entry**
- 3 – The fiscal year should be the new fiscal year
- 4 – Source should remain ACC. Transactions entered as ACC in 998 are reversed as ACC.
- 5 – Period should be 1
- 6 – Verify that Commitment Control shows as Encumbrance and click “OK”.

Navigation: Favorites > Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Business Unit: 8860 Department of Finance Journal ID: 0000500680 Journal Date: 07/01/20XX

Journal Description/Legal Authority and Reason for Request: Reverse JRNL 0000500676 (FY20XX Encumbrance Reduction from A-8 Entry Related to PO) **1**

\*Ledger Group: MODACCRL Ledger: [ ] SCO Type of Transaction: [ ] \*Source: ACC **4**

Reference Number/SCO TC: [ ] Journal Class: [ ] PS TC: GL SJE Type: [ ]

Currency Defaults: USD / CRRNT / 1 Attachments (0) Reversal: Do Not Generate Reversal

Adjusting Entry: Non-Adjusting Entry **2**

Fiscal Year: 20XX **3** Period: 1 **5** ADB Date: 07/01/20XX

☐ Auto Generate Lines  
☐ Save Journal Incomplete Status  
☐ Autobalance on 0 Amount Line  
☐ CTA

Commitment Control: **6**

Commitment Control Amount Type:  
☒ Actuals and Recognized  
☒ Encumbrance **6**  
☐ Pre-Encumbrance  
☐ Collected Revenue  
☐ Actuals, Recognize and Collect  
☐ Planned

☐ Bypass Budget Checking  
☐ Override  
Override User ID: [ ] Override Date: [ ]

OK Cancel Refresh

May 2019

Prepared by Department of Finance, Fiscal Systems and Consulting Unit

24

# YE - A-8 Accrue Expenditures (Active POs) (Cont'd)

## Reversing Encumbrance Reduction Entry

### in the New Year (Cont'd)

- Journal Status and Budget Status stay as Valid “V” and Valid “V” after it is approved.
- Do not “post” this journal.

YE - A-8 – Accrue Expenditures (active POs) (cont'd)

The GL Processor will run the **Edit Journal** process:

- 1 – Go to the **Lines** tab. Notice that the lines are opposite signs of the encumbrance reduction. The ENY and Budget Date should not be changed, and should match the encumbrance reduction entry.
- 2 – Select **Edit Journal**, and click **Process**.
- 3 – Verify that Journal Status and Budget Status shows “V” for Valid once the Edit process is complete.
- 4 – Notice how there is no debit amount for the reversal of the encumbrance reduction entry. The reversal entry will show a negative credit amount.

Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Header **1** **Lines** Totals Errors Approval

Unit 8860 Journal ID 0000500680 Date 07/01/20XX Errors Only  
 Template List Search Criteria Change Values View Audit Logs  
 Inter/IntraUnit \*Process **Edit Journal** **2** **Process** **2** Line 10

Select	Line	*Unit	*Ledger	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	Amount	Budget Date
<input type="checkbox"/>	1	8860	MODACCRL	001	0001	20XX	5150700	000000	6770010	88604000	2,900.00	06/30/20XX
<input type="checkbox"/>	2	8860	MODACCRL	001	0001	20XX	5340330	000000	6770010	88604000	470.00	06/30/20XX

Lines to add 1

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	2	<b>4</b> 0.00	- 3,370.00	<b>V</b>	<b>V</b> <b>3</b>

# Review Supplier Classifications

- Incorrect supplier classifications affect A-8 entries (no active POs).
- Complete on-going review of supplier classifications using below navigation or DFQ\_AP\_04\_Supplier\_Search query.
- Complete Supplier Update Request Form (see Job Aid FI\$Cal.206).

[Favorites](#) > [Main Menu](#) > [Suppliers](#) > [Supplier Information](#) > [Add/Update](#) > [Review Suppliers](#)

## Review Suppliers

Search Criteria

\*SetID

\*Name

Withholding Name

Supplier Status

Supplier ID

\*Short Name

Classification

Type

Persistence

\*Address

Customer Number

ID Type

VAT Registration ID

Withholding Tax ID

City

Country

State

Postal

Bank Account #

**Search Results** Personalize | Find | View All

[Main Information](#) | [Additional Supplier Info](#) | [Audit Information](#) |

Actions	SetID	Supplier ID	Supplier Name	Address	City	State	Effective Status	Classification
▼ Actions	STATE	0000000220	RIVER CITY OFFICE SUPPLY	1230 T ST	SACRAMENTO	CA	Active	Corporation
▼ Actions	STATE	0000000220	RIVER CITY OFFICE SUPPLY	1914 21ST ST	SACRAMENTO	CA	Active	Corporation
▼ Actions	STATE	0000000220	RIVER CITY OFFICE SUPPLY	1230 T ST	SACRAMENTO	CA	Active	Corporation



# Tips and Tricks

- Voucher and submit actual expenditures to SCO by the cutoff dates if possible. This will reduce the amount of A-8 entries at year-end.
- A-8 entries with **no active POs** will credit Accrued Accounts Payable (200010) and other Due To accounts (20XXXXX) based on supplier classifications. Group and post journal entries by supplier classification type (e.g. Corporations, State Government).
- A-8 entries **with active POs** will credit account Accrued Accounts Payable (2000100) regardless of supplier classifications. This ensures that MODACCRL and Budgetary Legal Ledger reflect consistent information.
- Group the same chart field lines to reduce the number of chart field in A-8 and encumbrance reduction chart field line entries.
- Carefully review all uploaded data for accuracy.


# Tips and Tricks (Cont'd)

- Record **accrual** entries in **Period 998**, source of **ACC**, and entry of **Adjusting Entry**.
- Record **reversal** entries in **Period 1** of the new fiscal year, source of **ACC**, and entry of **Non-Adjusting Entry**.
- For **encumbrance reduction** entries (both accrual and reversal), commitment control should be **Encumbrance** (see page 107 & 113).
- Accrue all invoices paid by direct transfer after June 30<sup>th</sup> in Period 998. Review prior year ENY expenditures on July SCO tab run.
- Review DFQ\_AP\_04\_Supplier\_Search and correct Supplier Class before year-end.

# eLearning

[http://www.dof.ca.gov/Accounting/Consulting and Training/FISCal Training/](http://www.dof.ca.gov/Accounting/Consulting_and_Training/FISCal_Training/)

[Home](#) | [Accounting](#) | [Consulting and Training](#) | [FISCal Training](#)

 **FISCal Training**

The Department of Finance provides Training Classes and eLearning courses to assist state departments using the Financial Information System for California (FISCal).

Please send your feedback, comments and questions regarding this web page and training to [fscuhotline@dof.ca.gov](mailto:fscuhotline@dof.ca.gov) (e-mail).

[Subscribe](#) For e-mail notification of updates to FISCal Training Classes and eLearning Courses.

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### eLearning Courses

We are currently reviewing and updating the eLearning Courses to reflect the Milestone 3 functionalities. We will post the updated courses as soon as they become available.

- Click here for [eLearning Revision Summary](#) (.pdf)
- [General Ledger \(GL\)](#)
- [Accounts Receivable \(AR\)](#)
- [Accounts Payable \(AP\)](#)
- [Cross Module Process \(XM\)](#)
- [Month-End \(ME\)](#)
- [Year End \(YE\)](#)
  - [Year End Accrual Entries \(YE-A\)](#)
    - [YE - BLL - Budgetary Legal Ledger \(5-25-2018\)](#) (.pdf)
    - [YE - ER - Encumbrance Reclassification \(revised 7-16-2018\)](#) (.pdf)
    - [YE - PFA – Record Year-End Plan of Financial Adjustment \(5-25-2018\)](#) (.pdf)
    - [YE - 998 - Period 998 Reconciliations & Reports \(5-25-2018\)](#) (.pdf)

# Period 998 Allocation Process

After all accruals, adjustments, and corrections are posted in Period 998, expenditure allocations to distribute costs to the ultimate funding for year-end reporting purposes can be completed.

- Department will email FI\$Cal to request allocation configurations changes for Period 998
- FI\$Cal will email once it is completed
- Department will run allocation

# **Plan of Financial Adjustment Year-End Journal Entries**

# Plan of Financial Adjustment (PFA)

- Transactions included on the PFA report may derive from:
  - Journal Vouchers (AP)
  - Labor Allocations
  - Allocations
  - Funds Distribution
  - General Ledger Journals
- In FI\$Cal, the offset account to allocations is account 1109100 – Pending Cash Transfer-GL (Cash account)

# Plan of Financial Adjustment (PFA)

## FI\$Cal PFA transactions:

Program:

Debit 5xxxxxx Expenditures

Credit 1109100 Pending Cash Transfer-GL

Clearing Account:

Debit 1109100 Pending Cash Transfer-GL

Credit 5xxxxxx Expenditures

At June 30<sup>th</sup>, any PFA not processed by SCO is an accrual. Therefore, all pending PFA transactions must be reclassified from the cash account and reported as Due to/Due from on the year-end financial reports.



# Plan of Financial Adjustment (PFA) (cont'd)

## Year-End Adjusting Entry Resources:

- Monthly PFA Reconciliation (Not processed by SCO)
- Period 998 SCO/Agency Reconciliation

Using the PFA resource(s), develop a reclassification worksheet to determine the adjusting entry.

Note: The PFA report/reconciliation is not cumulative. All PFAs not processed by 6/30 must be reclassified.

For more information refer to eLearning YE-PFA

# Plan of Financial Adjustment (PFA) (cont'd)

**FI\$Cal PFA transactions (pending PFA not processed by SCO at 6/30):**

**Program:**

Debit 5xxxxxx Expenditures

Credit 1109100 Pending Cash Transfer - GL

**Clearing Account:**

Debit 1109100 Pending Cash Transfer - GL

Credit 5xxxxxx Expenditures

**Year-End Adjusting Entry:**

Reclassify all pending PFAs from Pending Cash Transfer to Due To/Due From

**Program:**

Debit 1109100 Pending Cash Transfer - GL

Credit 2011000 Due to Other Appropriations\*

or

Credit 2010000 Due to Other Funds\*

**Clearing Account:**

Debit 1240000 Due from Other Funds\*

or

Debit 1240100 Due from Other Appropriations\*

Credit 1109100 Pending Cash Transfer - GL

**\*Include** Affiliate and Fund Affiliate must be included on all lines of the entry

This entry will be reversed in the new fiscal year.

# **Period 998**

## **Reconciliations and Reports**

# Period 998 Reconciliations and Reports

- Period 998 Reconciliations
- Budgetary Legal Ledger

# Period 998 Preliminary Reconciliations and Reports

- Run preliminary period 998 reports such as Report 7, Subsidiaries on File, and Report 18
- Prepare and review preliminary period 998 reconciliations
- Review Report 6 – Total Reference should be credit balance (appropriations are not overspent)
- Review accruals and adjustments
- Due To/From Other Funds/Appropriations Supplemental Form

# Reminders and Tips for the Final SCO/Agency Reconciliation Worksheet

- Appropriation Accounts – verify SCO and FI\$Cal balances have no variance in all appropriation accounts
- General Ledger Accounts – verify all GL accounts on Trial Balance Report are reconciled with the transactions posted in commitment control
- The “All-Pending Cash Transfer” line is \$0
- All departmental reconciling items must be resolved
  - Journal Source **ONL** may only be used in Period 998 to post corrections. If ACC is used these will post as accruals rather than corrections.

# Reminders and Tips for the Final SCO/Agency Reconciliation Worksheet

- All adjustments to SCO accounts should be supported by transaction requests and reported on Report 3, Adjustments to Controllers Accounts
- Inception to date Clearing Account balance should be \$0
- Run any Year-End Reports prior to building Budgetary Legal Ledger (BLL) to check for abnormal balances

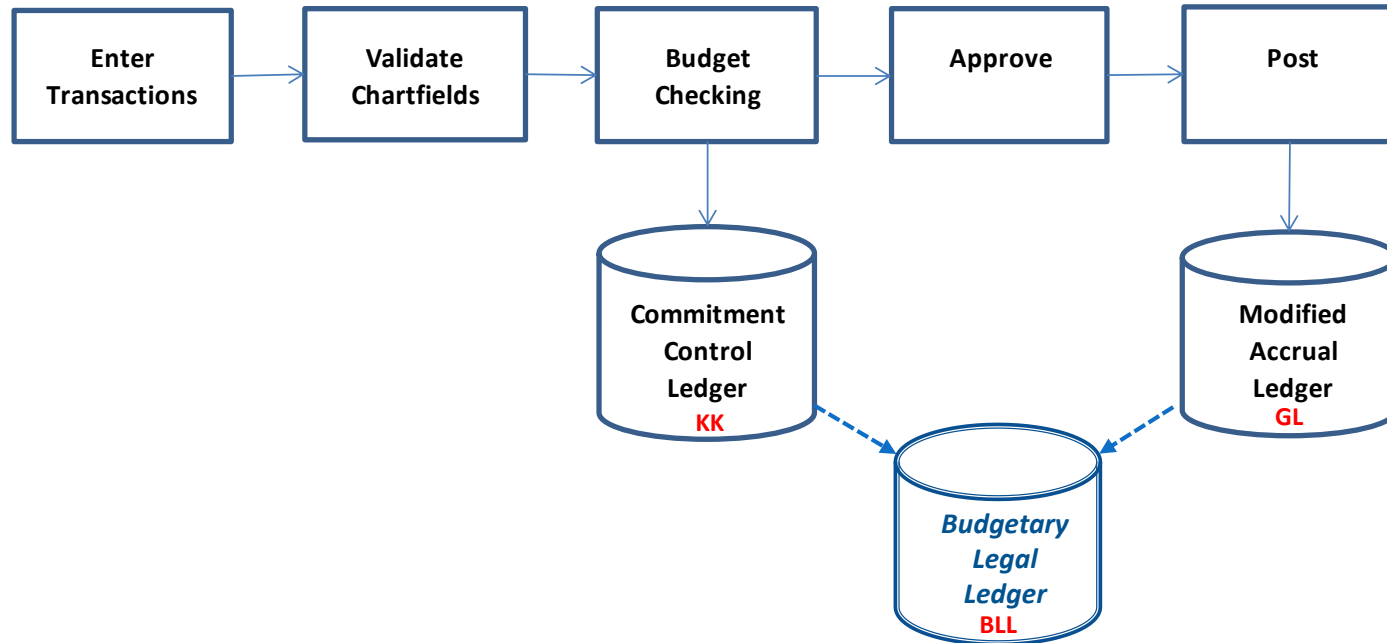
Note: For more information refer to eLearning YE-998



# Budgetary Legal Ledger (BLL)

- What is BLL
- BLL Source of Data
- FSC and Department Responsibilities

# Transaction Flow in FI\$Cal Chart



- Commitment Control Ledgers (KK) –
  - Encumbrances (Purchase Orders), Expenditures, Reimbursements, Revenues
- Modified Accrual Ledger (GL) –
  - Expenditures, Reimbursements, Revenues
- Budgetary Legal Ledger (BLL) –
  - Expenditures, Reimbursements, Revenues, Encumbrances

# What is Budgetary Legal Ledger (BLL)?

- BLL is the source of financial information for Budgetary Legal year-end reports
- BLL pulls financial data from the Modified Accrual Ledger and Commitment Control Ledger
- BLL is built using GL journals (source ALO)

# BLL - 5 Sources of Data:

1. Balance Sheet Accounts
  - Asset, Liability, and Fund Balance
2. Encumbrances
3. Non-Posted Voucher Liability accounts
4. Expenditures
5. Revenues

For more information on the above refer to  
FI\$Cal.257 Budgetary Legal Ledger Job Aid

# FSC and Department Responsibilities for Period 998 and BLL Process

Refer to FI\$Cal.258 Running the YEC Process Job Aid for detailed steps:

- Request Period 998 Close – **Department**
- Close Period 998 and open BLL – **FSC**
- Build and run BLL Journals – **FSC**
- Encumbrance reclassification from Accrued Accounts Payable to the appropriate Due To accounts – **Department**
  - Refer to eLearning YE-ER Encumbrance Reclassification
- Complete all Period 998 Reconciliations (Final) – **Department**
- Request to run YEC to have Report 8, 9 and Report 20 available – **Department**

# Final Tips and Reminders

- Final period 998 SCO/FI\$Cal Agency Reconciliation –  
**Department**
  - No variances exist between the adjusted SCO Appropriation Balance and the Department's Adjusted Appropriation Balance
  - No variances exist in the GL variance balance column
  - All departmental reconciling items must be resolved
  - All ENYs Clearing Account balances must be zero
  - All adjustments to SCO accounts should be supported by transaction requests and reported on Report 3, Adjustments to Controller's Accounts

# Recap

- Period 12:
  - Complete Transactions and Reconciliations
  - Liquidate Reverting Year Encumbrances
  - Reclassify Reverting Year Accounts Receivables
- Voucher Cut-Off Dates
  - Payment by 6/30 – Submit **by 6/14 (5pm)\***
  - Payment after 6/30 – Submit **6/15-6/22 (5pm)\***
- Period 998 Accruals, Adjustments, Reclassifications and Reconciliations

\*For cut-off dates see FI\$Cal CMO email dated 05/03/19



# Year-End Financial Reports

## Due Dates

July 31, 2019 – General Fund/Feeder Funds

August 20, 2019 – All Other Funds

Year-End Financial Reporting Requirements BL 19-05

# List of Required Year-End Financial Reports

No.	Year-End Report	Std. Form or FISCal Report	Governmental Cost Funds & Bond Funds <sup>g/</sup>	Non-Governmental Cost Funds <sup>g/</sup>	Report Distribution <sup>d/ n/</sup>			SAM Section
					SCO	STO	DOF	
1	Report of Accruals to Controller's Accounts	571	X		X			7952
2	Accrual Worksheet	<u>a/</u>	X		X			7953
3	Adjustments to Controller's Accounts	576	X	X	X			7955
4	Final Statement of Revenue (includes reconciliation with Controller's Accounts)	<u>b/</u>	X		X			7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report	573	X		X			7957
6	Final Budget Report <sup>a/</sup>	<u>b/</u>	X <sup>h/</sup>	X				7961
7	Pre-Closing Trial Balance <sup>f/</sup>	<u>b/</u>	X	X	X			7962
8	Post-Closing Trial Balance <sup>f/</sup>	<u>b/</u>	X	X	X			7962
9	Analysis of Change in Fund Balance (Statement of Operations)	<u>b/</u>		X	X			7963
10	Analysis and Reconciliation of Revolving Fund Accountability <sup>a/</sup>	<u>a/</u>	X	X				7965
11	Reconciliation of General Checking Account <sup>a/</sup>	<u>a/</u>	X	X				7967
13	Report of Expenditures of Federal Funds <sup>i/</sup>	<u>b/</u>		X	X		X	7974
14	Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury <sup>j/</sup>	<u>b/</u> 445	X	X	X <sup>i/</sup>	X <sup>k/</sup>		7975
15	Reconciliation of Agency Accounts with Transactions per State Controller	<u>a/</u>	X		X			7976
18	Statement of Changes in Capital Assets	<u>b/</u>	X	X	X			7977
19	Statement of Capital Assets <sup>l/</sup>	<u>b/</u>	X	X	X			7978
20	Statement of Financial Condition	<u>b/</u>		X	X			7979
22	Statement of Contingent Liabilities	<u>a/</u>	X	X <sup>e/</sup>	X			7980
N/A	Due To/From Other Funds/Appropriations Supplementary Information Form	<u>b/</u> <u>m/</u>	X	X	X			N/A
N/A	Material Variance Explanation Form	<u>m/</u>	X	X	X			N/A

# List of Required Year-End Financial Reports (cont'd)

- a/ Refer to SAM section 7900 for illustrations of the suggested format.
- b/ Listed reports are produced by FI\$Cal.
- c/ Refer to the Uniform Codes Manual (UCM), Fund section, to determine the fund type for a fund.
- d/ See SAM section 7951 for required certification. All year end reports must be available for review upon request by the Department of Finance (DOF).
- e/ For Non-Treasury Trust Funds, Report 22 is not submitted.
- f/ Bond fund reports must be submitted at both fund and fund detail level.
- g/ Must be kept on file with the year-end reports. Report is not submitted to SCO.
- h/ Submit report for Bond Funds.
- i/ Submit original report to Department of Finance and one copy to SCO as part of year-end reports.
- j/ Submit a paper copy with a wet signature to SCO as part of year-end reports and one excel file via email to BLFinRep@sco.ca.gov.
- k/ Submit to STO electronically through FI\$Cal by August 20, 2019
- l/ Submit only one copy per department to SCO.
- m/ Refer to SCO website [www.sco.ca.gov/ard\\_reporting](http://www.sco.ca.gov/ard_reporting) for illustrations of the suggested format.
- n/ Mailing Address and Interagency Mail Service (IMS) Code:

Department of Finance  
Fiscal Systems & Consulting Unit (A-14)  
915 L Street, 7<sup>th</sup> Floor  
Sacramento, CA 95814

State Controller's Office  
State Accounting and Reporting Division  
State Government Reporting  
P.O. Box 942850  
Sacramento, CA 94250-5872

California State Treasurer's Office  
Securities Clearance Section (C-15)  
P.O. Box 942809  
Sacramento, CA 94209-0009

# Year-End Financial Reports in FI\$Cal

- Use Legacy UCM accounts
- Translate COA accounts to UCM accounts using the crosswalk “COA Crosswalk-Details from FI\$Cal to UCM” available on the Finance website:  
[http://dof.ca.gov/Budget/FISCAL\\_Resources\\_for\\_Budget/](http://dof.ca.gov/Budget/FISCAL_Resources_for_Budget/)
- Use Department and SCO’s Checklist – check correct GL Accounts and signs
- Ensure Report Title, BU and Fund information is correct
- Abnormal balances should have an asterisk(\*) next to the balance and footnote explanation

# Year-End Financial Reports in FI\$Cal

## Important Footnotes:

- Footnote for Report 7, 8 (Non-Shared), and 20
  - GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury).
- Footnote for Report 7,8 (Shared Fund) and 20
  - GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury).
  - GL 65 will close to GL 5570 (Fund Balance-Clearing) for shared fund.
- For 2017 Release and prior Departments that submitted estimates on 2017/18 financial reports are required to use the SCO approved footnote regarding prior year accrual amounts to use on Reports 5 and 15:
  - Due to the FI\$Cal implementation, the FI\$Cal departments were unable to provide financial reports in a timely manner. As a result, these departments submitted estimates for their financial reports information included in the SCO's Budgetary/Legal Basis publication. Therefore, the Prior Year Accrual amount on these departments' financial reports won't match with SCO's records.

# Year-End Estimate Information



# Year-End Estimate Information

Departments that cannot finish their year-end financial reports on time will be required to prepare estimated accruals and reports. Deadline will be provided at a later date.

Following are the reasons departments should meet the year-end deadlines:

- State Controller's Office (SCO) will have final data to publish in their annual reports.
- Department of Finance Budget Analyst will have final data to assist with departments budgeting and meet the deadline for the Governor's Budget.
- Less workload for completing year-end reports.
- Departments can move forward with working on current year closing activities.



# Year-End Estimate Information (cont'd)

These are the adverse effects if the year-end deadlines are not met:

- Estimated accruals/reports will be required.
- May adversely impact CAFR development process (both SCO & CSA).
- Finance Budget Analyst will receive estimates and these may be reflected in Governor's Budget .
- DF-303 "Fund Balance Reconciliation" will be impacted.
- Create additional workload.
- Will prolong closing the year.
- After submitting year-end estimates to SCO, departments will be required to complete and submit actual year-end reports.
- Next year's financial reports must be footnoted.
- Prevent closing of new year accounting periods and delay reconciliations.
- Impact to Federal reporting.

# Year-End Estimate Information (cont'd)

In the past, for manual estimated accruals/reports, the following were required:

## **Governmental Cost Funds and Bond Funds:**

- Report 1 – Report of Accruals to Controller's Accounts
  - A. 571 A/B
  - B. 571 C
- Report 2 – Accrual Worksheet (optional – if completed to prepare Report 1, include in submission)
- Report 3 – Adjustments to Controller's Accounts
- Material Variance Explanation Form
- Certification Letter for Estimated Reports with Wet Signature  
*Indicate "Certification of Estimated Year-End Financial Reports"*  
on the certification letter subject line. Indicate Reports 14, 18\*, 19, and 22 submitted earlier and provide the date(s) submitted.

**Note:** Some departments may be required to submit Report 7 - Pre-Closing Trial Balance and Report 15 - Reconciliation of Agency Accounts with Transactions per State Controller.

\*Departments must submit a Report 18 Differential Report if their beginning balance does not equal the prior year-ending balance.

# Year-End Estimate Information (cont'd)

## Non-Governmental Cost Funds

- Prepare manual Report 7 – Pre-Closing Trial Balance

Including PY accrual reversals, adjustments, and accruals at the GL account level.

- Encumbrance Query

a. DFQ\_PO\_01\_ENC\_STATUS\_BY\_PO

OR

b. DFQ\_PO\_02\_ACTIVITY\_ACCTG\_ENTRY

# Year-End Estimate Information (cont'd)

- Estimated Subsidiaries on File
- Report 3 – Adjustments to Controller's Accounts
- Certification Letter for Estimated Reports with Wet Signature. *Indicate "Certification of Estimated Year-End Financial Reports"* on the certification letter subject line. Indicate Reports 14, 18\*, 19, and 22 submitted earlier and provide the date(s) submitted.
- Material Variance Explanation form

**Note:** Some departments may be required to submit Report 15 - Reconciliation of Agency Accounts with Transactions per State Controller.

\*Departments must submit a Report 18 Differential Report if their beginning balance does not equal the prior year-ending balance.

# Year-End Estimate Information (cont'd)

**Note:**

Year-End estimates/report are subject to change.

Please contact your Finance accounting analyst and manager to confirm requirements.

## ➤ Q&A

- If you have questions after the training, contact your Finance accounting analyst for assistance.

# Course Objective

- Upon completion of the course, trainees will understand what is required to plan and complete accrual entries for year-end



# Agenda

- Overview of Year-End in FI\$Cal
- Monthly Reports and Reconciliations (before YE)
- Timeline of YE Activities and Support
- Period 12 Reminders
- Year-End Accrual Entries
- Period 998 Allocation Process
- Year-End PFA Reclassification
- Period 998 Reconciliations and Reports



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